

97-84128-12

U.S. Congress. Joint
Committee on Internal...

Internal revenue
collections from...

Washington

1938

COLUMBIA UNIVERSITY LIBRARIES
PRESERVATION DIVISION

BIBLIOGRAPHIC MICROFORM TARGET

ORIGINAL MATERIAL AS FILMED - EXISTING BIBLIOGRAPHIC RECORD

| | | | |
|--|---|------|-----------|
| 308 | | | |
| Z | | | |
| Box 496 | U. S. Congress. Joint committee on internal revenue taxation. | | |
| Internal revenue collections from specified sources for the fiscal years 1918-1938. Compiled from reports of the commissioner of internal revenue by Walter L. Price of the staff of the Joint committee on internal revenue taxation. Printed for the use of the Joint committee on internal revenue taxation pursuant to section 1203 (b) (6), Revenue act of 1926. Washington, U. S. Govt. print. off., 1938. | | | |
| ii, 39 p. Incl. tables. 23 $\frac{1}{2}$ " | | | |
| 1. Internal revenue—U. S. i. Price, Walter Louis, 1892- Another copy in Business. 1938. | | | |
| Library of Congress | HJ5020.A3 | 1938 | 39-26059 |
| Copy 2. | (3) | | 336.20073 |

RESTRICTIONS ON USE: Reproductions may not be made without permission from Columbia University Libraries.

TECHNICAL MICROFORM DATA

FILM SIZE: 35mm

REDUCTION RATIO: 10:1

IMAGE PLACEMENT: IA (IIA) IB IIB

DATE FILMED: 7/2

INITIALS: TLM

TRACKING # : 25550

FILMED BY PRESERVATION RESOURCES, BETHLEHEM, PA.

MAR 11 1939

INTERNAL REVENUE COLLECTIONS
FROM SPECIFIED SOURCES
FOR THE
FISCAL YEARS 1918-1938

COMPILED FROM REPORTS OF THE COMMISSIONER OF
INTERNAL REVENUE BY WALTER L. PRICE OF
THE STAFF OF THE JOINT COMMITTEE ON
INTERNAL REVENUE TAXATION



308
Z
Box 496

PRINTED FOR THE USE OF THE
JOINT COMMITTEE ON INTERNAL REVENUE
TAXATION
PURSUANT TO
SECTION 1203 (b) (6), REVENUE ACT OF 1926

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1938

JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

| SENATE | HOUSE OF REPRESENTATIVES |
|--|-------------------------------------|
| PAT HARRISON, Mississippi, <i>Chairman</i> | ROBERT L. DOUGHTON, North Carolina, |
| WILLIAM H. KING, Utah | <i>Vice Chairman</i> |
| WALTER F. GEORGE, Georgia | THOMAS H. CULLEN, New York |
| ROBERT M. LA FOLLETTE, Jr., Wisconsin | MORGAN G. SANDERS, Texas |
| ARTHUR CAPPER, Kansas | ALLEN T. TREADWAY, Massachusetts |
| | FRANK CROWTHER, New York |

| | |
|-----------------------------------|--|
| BRYANT C. BROWN, <i>Secretary</i> | G. D. CHESTEEN, <i>Assistant Chief</i> |
|-----------------------------------|--|

COLIN F. STAM, *Chief of Staff*

II

Rec Apr 18, 1939

CONTENTS

| Serial No. | Source of internal-revenue receipts | Page |
|------------|---|------|
| 77 | Accessories or parts for automobiles..... | 10 |
| 195-207 | Admissions..... | 28 |
| 262 | Aggregate internal-revenue receipts..... | 34 |
| 248-261 | Agricultural Adjustment Act..... | 34 |
| 13-45 | Alcoholic liquors..... | 4 |
| 73 | Automobiles and motorcycles..... | 10 |
| 74 | Automobile trucks..... | 10 |
| 147 | Automobiles for hire..... | 16 |
| 146 | Berths..... | 16 |
| 217 | Billiard rooms..... | 28 |
| 65 | Bonds of indebtedness..... | 10 |
| 138 | Bond brokers..... | 16 |
| 37 | Bottled-in-bond stamps..... | 4 |
| 98 | Bowie and hunting knives..... | 10 |
| 217 | Bowling alleys..... | 28 |
| 41 | Brewers..... | 4 |
| 79 | Brewer's wort..... | 10 |
| 138-142 | Brokers..... | 16 |
| 186-194 | Butter..... | 22 |
| 201 | Cabarets..... | 28 |
| 82 | Cameras and lenses..... | 10 |
| 83 | Candy..... | 10 |
| 9 | Capital-stock tax..... | 4 |
| 65 | Capital-stock issues..... | 10 |
| 66 | Capital-stock sales or transfers..... | 10 |
| 80-81 | Carpets and rugs..... | 10 |
| 136 | Casualty insurance..... | 16 |
| 218 | Checks..... | 28 |
| 180-185 | Cheese, filled..... | 22 |
| 84 | Chewing gum..... | 10 |
| 53 | Chewing and smoking tobacco..... | 10 |
| 85 | Child labor, employment of..... | 10 |
| 46-48 | Cigars..... | 4 |
| 57 | Cigar manufacturers..... | 10 |
| 86 | Cigar or cigarette holders..... | 10 |
| 49-51 | Cigarettes..... | 4 |
| 58 | Cigarette manufacturers..... | 10 |
| 54-56 | Cigarette papers and tubes..... | 10 |
| 212 | Circuses..... | 28 |
| 208 | Club dues and initiation fees..... | 28 |
| 242 | Coal..... | 28 |
| 220-231 | Coconut oils, etc., processed..... | 28 |
| 38 | Container strip stamps..... | 4 |
| 65 | Conveyances, deeds of..... | 10 |
| 249 | Corn..... | 34 |
| 1 | Corporation income..... | 4 |
| 250 | Cotton..... | 34 |
| 258 | Cotton-ginning tax..... | 16 |
| 139 | Customhouse brokers..... | 10 |
| 65 | Deeds of conveyances..... | 10 |
| 99 | Dirks and daggers..... | 10 |
| 13-23 | Distilled spirits..... | 4 |
| 10 | Dividends..... | 4 |

| Serial No. | Source of internal-revenue receipts | Page |
|------------|--|------|
| 65-72 | Documentary stamps | 10 |
| 87 | Electrical energy | 10 |
| 11 | Estate tax | 4 |
| 5-6 | Excess profits | 4 |
| 36 | Export-liquor stamps | 16 |
| 144 | Express | 10 |
| 88-89 | Fans | 4 |
| 40-44 | Fermented malt liquors | 10 |
| 90 | Firearms, shells, and cartridges | 16 |
| 135 | Fire insurance | 16 |
| 143 | Freight | 10 |
| 91 | Furs | 10 |
| 92 | Gasoline | 4 |
| 12 | Gift tax | 4 |
| 27 | Grape brandy | 10 |
| 83 | Grape concentrate | 10 |
| 252 | Hogs | 10 |
| 94 | Hunting garments | 4 |
| 1-8 | Income and profits | 4 |
| 2 | Individual income | 16 |
| 134 | Industrial weekly payment plan insurance | 16 |
| 133-137 | Insurance | 10 |
| 95-97 | Jewelry | 34 |
| 253 | Jute fabrics | 10 |
| 98-100 | Knives | 10 |
| 61 | Leaf-tobacco dealers | 16 |
| 148 | Leased wires | 16 |
| 133 | Life insurance | 16 |
| 101 | Lighting fixtures | 16 |
| 102 | Liveries and livery boots | 16 |
| 103 | Lubricating oils | 16 |
| 104 | Mah-jongg | 4 |
| 40-44 | Malt liquors | 16 |
| 105 | Malt, liquid sirup or extract | 10 |
| 73-132 | Manufacturers and dealers' excises | 22 |
| 162 | Marihuana | 16 |
| 135 | Marine insurance | 16 |
| 106 | Matches | 16 |
| 107 | Medicinal preparations | 22 |
| 177-179 | Mixed flour | 16 |
| 108-109 | Motion-picture films | 4 |
| 4 | Munition manufacturers' net profit | 22 |
| 152-164 | Narcotics | 28 |
| 232-236 | National Firearms Act | 16 |
| 150 | Oil by pipe lines, transportation of | 22 |
| 165-176 | Oleomargarine | 16 |
| 111 | Organs | 16 |
| 116 | Paintings | 28 |
| 221 | Palm oil | 28 |
| 222 | Palm-kernel oil | 34 |
| 253 | Paper and jute fabrics | 16 |
| 145 | Passengers by rail or water | 16 |
| 140 | Pawnbrokers | 34 |
| 257 | Peanuts | 28 |
| 243 | Petroleum | 16 |
| 114 | Phonograph records | 16 |
| 110 | Photographic films and plates | 16 |
| 111 | Pianos, organs, phonographs | 16 |
| 150 | Pipe lines | 16 |
| 112 | Pistols and revolvers | 10 |
| 68 | Playing cards | 34 |
| 260 | Potato-sales tax | |

| Serial No. | Source of internal-revenue receipts | Page |
|------------|---|-------|
| 205-206 | Prize fights | 28 |
| 67 | Produce sales, future-delivery | 10 |
| 138 | Produce brokers | 16 |
| 244 | Prohibition laws, collections under | 28 |
| 113 | Purses, pocketbooks, shopping bags, etc. | 16 |
| 114 | Radio-receiving sets | 16 |
| 149 | Radio facilities | 28 |
| 239 | Railroad retirement | 4 |
| 24-26 | Rectified spirits or wines | 4 |
| 32 | Rectifiers | 16 |
| 115 | Refrigerators, mechanical | 4 |
| 34 | Retail liquor dealers | 4 |
| 43 | Retail fermented-malt-liquor dealers | 34 |
| 255 | Rice | 28 |
| 215 | Riding academies | 28 |
| 201 | Roof gardens | 34 |
| 256 | Rye | 28 |
| 219 | Safe-deposit boxes, lease of | 16 |
| 116 | Sculptures and statutory | 16 |
| 146 | Seats | 28 |
| 220 | Sesame oil | 16 |
| 141 | Ship brokers | 16 |
| 113 | Shopping bags | 28 |
| 216 | Shooting galleries | 10 |
| 71 | Silver bullion sales or transfers | 16 |
| 117 | Slot machines | 10 |
| 52 | Snuff | 28 |
| 237-240 | Social security | 16 |
| 118-120 | Soft drinks | 16 |
| 121 | Sporting goods | 16 |
| 146 | Staterooms | 4 |
| 28-31 | Still or sparkling wines | 4 |
| 35 | Stills and worms, and manufacturers of stills | 16 |
| 138 | Stock brokers | 28 |
| 213 | Street fairs | 28 |
| 241 | Sugar Act of 1937 | 34 |
| 254 | Sugar (Agricultural Adjustment Act) | 28 |
| 225 | Sunflower oil | 16 |
| 149 | Telegraph and telephone messages | 28 |
| 209-211 | Theaters | 16 |
| 122 | Thermos bottles | 10 |
| 75 | Tires | 4, 10 |
| 46-64 | Tobacco | 10 |
| 59 | Tobacco manufacturers | 34 |
| 251 | Tobacco (Agricultural Adjustment Act) | 34 |
| 259 | Tobacco-sales tax | 16 |
| 123-126 | Toilet preparations | 16 |
| 143-151 | Transportation | 16 |
| 128 | Traveling bags | 16 |
| 127 | Trunks | 10 |
| 76 | Tubes | 4 |
| 7 | Unjust enrichment | 16 |
| 128 | Valises | 34 |
| 248 | Wheat | 4 |
| 33 | Wholesale liquor dealers | 4 |
| 42 | Wholesale fermented-malt-liquor dealers | 16 |
| 129 | Yachts and motorboats | 16 |
| 70 | Yachts and boats, use of | 10 |

4 INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1933

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30— | |
|--|-----------------------------|--------------------|
| | 1918 | 1919 |
| INCOME AND PROFITS | | |
| 1 Corporation income..... | \$2,839,027,938.57 | \$2,600,783,902.70 |
| 2 Individual income..... | (⁽¹⁾) | (⁽¹⁾) |
| 3 Total corporate and individual income..... | 2,839,027,938.57 | 2,600,783,902.70 |
| 4 Munition manufacturer's net profit..... | 13,266,927.32 | (⁽¹⁾) |
| 5 Excess profits..... | (⁽¹⁾) | (⁽¹⁾) |
| 6 Excess profits, Navy contracts (Vinson Act)..... | (⁽¹⁾) | (⁽¹⁾) |
| 7 Unjust enrichment..... | (⁽¹⁾) | (⁽¹⁾) |
| 8 Total, income and profits..... | 2,852,324,865.89 | 2,600,783,902.70 |
| 9 CAPITAL STOCK..... | 24,996,204.54 | 28,775,749.66 |
| 10 DIVIDENDS..... | (⁽¹⁾) | (⁽¹⁾) |
| 11 ESTATE TAX..... | 47,452,879.78 | 82,029,983.13 |
| 12 GIFT TAX..... | (⁽¹⁾) | (⁽¹⁾) |
| ALCOHOLIC LIQUORS | | |
| 13 Distilled spirits, distilled from apples, peaches, or grapes..... | 1,581,789.58 | 14,596.39 |
| 14 distilled from other materials..... | 53,298,898.78 | 26,365,462.78 |
| 15 nonbeverage distilled from fruit..... | 3,463.86 | (⁽¹⁾) |
| 16 nonbeverage distilled from other materials..... | 11,696,257.40 | (⁽¹⁾) |
| 17 beverage distilled from fruit..... | 6,726,032.10 | 10,178,118.83 |
| 18 beverage distilled from other materials..... | 112,990,538.65 | 266,407,318.53 |
| 19 nonbeverage tax-paid diverted to beverages..... | (⁽¹⁾) | (⁽¹⁾) |
| 20 Imported..... | (⁽¹⁾) | (⁽¹⁾) |
| 21 domestic..... | (⁽¹⁾) | (⁽¹⁾) |
| 22 floor tax..... | 113,727,526.32 | 40,914,832.44 |
| 23 Total..... | 299,993,494.40 | 343,879,998.97 |
| 24 Rectified spirits or wines..... | 3,912,380.71 | 4,963,854.24 |
| 25 Rectified spirits or wines, floor tax..... | 82,649.95 | 550,555.36 |
| 26 Total..... | 2,912,380.71 | 5,514,409.60 |
| 27 Grape brandy used for fortifying sweet wines..... | 611,098.42 | 1,100,096.30 |
| 28 Still or sparkling wines, cordials, etc., imported..... | 9,124,368.56 | 10,021,699.14 |
| 29 domestic..... | (⁽¹⁾) | (⁽¹⁾) |
| 30 floor tax..... | 952,598.35 | (⁽¹⁾) |
| 31 Total..... | 9,124,368.56 | 11,474,207.49 |
| 32 Rectifiers..... | 208,991.16 | 152,125.56 |
| 33 Wholesale liquor dealers..... | 598,257.60 | 483,180.04 |
| 34 Retail liquor dealers..... | 2,799,116.64 | 1,984,393.64 |
| 35 Stills and worms, and manufacturers of stills..... | 1,642.50 | 4,910.47 |
| 36 Export stamps..... | 12,954.26 | 9,879.99 |
| 37 Bottled-in-bond stamps..... | 356,197.00 | 608,103.20 |
| 38 Container strip stamps..... | (⁽¹⁾) | (⁽¹⁾) |
| 39 Total, distilled spirits (all sources)..... | 317,553,687.33 | 365,211,252.26 |
| 40 Fermented-malt liquors..... | \$128,727,581.16 | \$117,603,896.07 |
| 41 brewers..... | 86,223.33 | 62,994.67 |
| 42 wholesale dealers..... | 324,722.55 | 190,132.14 |
| 43 retail dealers..... | 147,780.61 | 92,579.43 |
| 44 Total..... | 128,285,857.65 | 117,836,602.21 |
| 45 Total, alcoholic liquors (all sources)..... | 445,839,544.98 | 483,050,854.47 |
| TOBACCO | | |
| 46 Cigars, large..... | 30,034,476.95 | 36,066,247.16 |
| 47 small..... | 875,727.20 | 925,016.61 |
| 48 Total, cigars, large and small..... | 30,910,204.15 | 37,011,263.77 |
| 49 Cigarettes, large..... | 121,396.12 | 162,349.11 |
| 50 small..... | 66,370,961.45 | 90,440,806.73 |
| 51 Total, cigarettes, large and small..... | 66,492,357.57 | 90,603,155.84 |

¹ Includes individual income receipts.

INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1938

sources for the fiscal years 1918-38

| Source of internal-revenue receipts | Fiscal year ending June 30— | | | | |
|--|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| | 1920 | 1921 | 1922 | 1923 | 1924 |
| 1 Corporation income..... | \$3,956,946,008.60 | \$3,228,137,673.75 | \$2,086,918,464.85 | \$1,691,089,534.56 | \$1,841,750,316.80 |
| 2 Individual income..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 3 Total corporate and individual income..... | 3,956,946,008.60 | 3,228,137,673.75 | 2,086,918,464.85 | 1,691,089,534.56 | 1,841,750,316.80 |
| 4 Munition manufacturer's net profit..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 5 Excess profits..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 6 Excess profits, Navy contracts (Vinson Act)..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 7 Unjust enrichment..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 8 Total, income and profits..... | 3,956,946,008.60 | 3,228,137,673.75 | 2,086,918,464.85 | 1,691,089,534.56 | 1,841,750,316.80 |
| 9 CAPITAL STOCK..... | 83,020,420.50 | 81,523,652.88 | 80,612,239.80 | 81,567,739.32 | 87,471,691.52 |
| 10 DIVIDENDS..... | 108,635,563.24 | 154,043,260.39 | 130,418,846.04 | 126,706,206.55 | 102,066,761.68 |
| 11 ESTATE TAX..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 12 GIFT TAX..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| ALCOHOLIC LIQUORS | | | | | |
| 13 Distilled spirits, distilled from apples, peaches, or grapes..... | 1,581,789.58 | 14,596.39 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 14 distilled from other materials..... | 53,298,898.78 | 26,365,462.78 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 15 nonbeverage distilled from fruit..... | 3,463.86 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 16 nonbeverage distilled from other materials..... | 11,696,257.40 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 17 beverage distilled from fruit..... | 6,726,032.10 | 10,178,118.83 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 18 beverage distilled from other materials..... | 112,990,538.65 | 266,407,318.53 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 19 nonbeverage tax-paid diverted to beverages..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 20 Imported..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 21 domestic..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 22 floor tax..... | 113,727,526.32 | 40,914,832.44 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 23 Total..... | 299,993,494.40 | 343,879,998.97 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 24 Rectified spirits or wines..... | 3,912,380.71 | 4,963,854.24 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 25 Rectified spirits or wines, floor tax..... | 82,649.95 | 550,555.36 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 26 Total..... | 2,912,380.71 | 5,514,409.60 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 27 Grape brandy used for fortifying sweet wines..... | 611,098.42 | 1,100,096.30 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 28 Still or sparkling wines, cordials, etc., imported..... | 9,124,368.56 | 10,021,699.14 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 29 domestic..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 30 floor tax..... | 952,598.35 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 31 Total..... | 9,124,368.56 | 11,474,207.49 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 32 Rectifiers..... | 208,991.16 | 152,125.56 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 33 Wholesale liquor dealers..... | 598,257.60 | 483,180.04 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 34 Retail liquor dealers..... | 2,799,116.64 | 1,984,393.64 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 35 Stills and worms, and manufacturers of stills..... | 1,642.50 | 4,910.47 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 36 Export stamps..... | 12,954.26 | 9,879.99 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 37 Bottled-in-bond stamps..... | 356,197.00 | 608,103.20 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 38 Container strip stamps..... | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 39 Total, distilled spirits (all sources)..... | 317,553,687.33 | 365,211,252.26 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 40 Fermented-malt liquors..... | \$128,727,581.16 | \$117,603,896.07 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 41 brewers..... | 86,223.33 | 62,994.67 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 42 wholesale dealers..... | 324,722.55 | 190,132.14 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 43 retail dealers..... | 147,780.61 | 92,579.43 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 44 Total..... | 128,285,857.65 | 117,836,602.21 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 45 Total, alcoholic liquors (all sources)..... | 445,839,544.98 | 483,050,854.47 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| TOBACCO | | | | | |
| 46 Cigars, large..... | 30,034,476.95 | 36,066,247.16 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 47 small..... | 875,727.20 | 925,016.61 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 48 Total, cigars, large and small..... | 30,910,204.15 | 37,011,263.77 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 49 Cigarettes, large..... | 121,396.12 | 162,349.11 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 50 small..... | 66,370,961.45 | 90,440,806.73 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |
| 51 Total, cigarettes, large and small..... | 66,492,357.57 | 90,603,155.84 | (⁽¹⁾) | (⁽¹⁾) | (⁽¹⁾) |

¹ Included with corporation income receipts.

6 INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1938

Internal-revenue collections from specified

| Source of internal-revenue receipts | | Fiscal year ending June 30— | |
|-------------------------------------|---|-----------------------------|--------------------|
| | | 1925 | 1926 |
| INCOME AND PROFITS | | | |
| 1 | Corporation income..... | \$916,232,697.02 | \$1,094,979,734.17 |
| 2 | Individual income..... | 845,426,352.49 | 879,124,407.16 |
| 3 | Total corporate and individual income..... | 1,761,659,049.51 | 1,974,104,141.33 |
| 4 | Munition-manufacturer's net profit..... | | |
| 5 | Excess profits..... | | |
| 6 | Excess profits, Navy contracts (Vinson Act)..... | | |
| 7 | Unjust enrichment..... | | |
| 8 | Total, income and profits..... | 1,761,659,049.51 | 1,974,104,141.33 |
| 9 | CAPITAL STOCK..... | 90,002,594.56 | 97,385,755.61 |
| 10 | DIVIDENDS..... | | |
| 11 | ESTATE TAX..... | 101,421,768.20 | 116,041,036.09 |
| 12 | GIFT TAX..... | 7,518,129.32 | 3,175,338.73 |
| ALCOHOLIC LIQUORS | | | |
| 13 | Distilled spirits, distilled from apples, peaches, or grapes..... | | |
| 14 | distilled from other materials..... | | |
| 15 | nonbeverage distilled from fruit..... | 201,157.81 | 110,028.83 |
| 16 | nonbeverage distilled from other materials..... | 22,977,683.03 | 23,642,192.74 |
| 17 | beverage distilled from fruit..... | 52.57 | 47,305.52 |
| 18 | beverage distilled from other materials..... | 1,715.17 | |
| 19 | nonbeverage tax-paid diverted to beverage..... | | |
| 20 | imported..... | | |
| 21 | domestic..... | | |
| 22 | floor tax..... | | |
| 23 | Total..... | 23,180,608.58 | 23,799,527.09 |
| 24 | Rectified spirits or wines..... | 12,996.85 | 7,966.59 |
| 25 | Rectified spirits or wines, floor tax..... | | |
| 26 | Total..... | 12,996.85 | 7,966.59 |
| 27 | Grape brandy used for fortifying sweet wines..... | 475,112.35 | 322,182.08 |
| 28 | Still or sparkling wines, cordials, etc., imported..... | | |
| 29 | domestic..... | 1,595,488.63 | 1,679,434.38 |
| 30 | floor tax..... | | |
| 31 | Total..... | 1,595,488.63 | 1,679,434.38 |
| 32 | Rectifiers..... | 772.30 | 915.75 |
| 33 | Wholesale liquor dealers..... | 62,633.33 | 47,783.57 |
| 34 | Retail liquor dealers..... | 468,040.98 | 483,832.74 |
| 35 | Still and worms, and manufacturers of stills..... | 1,860.82 | 2,709.73 |
| 36 | Export stamps..... | 511.30 | 491.20 |
| 37 | Bottled-in-bond stamps..... | 87,578.65 | 87,835.04 |
| 38 | Container strip stamps..... | | |
| 39 | Total, distilled spirits (all sources)..... | 25,002,620.28 | 26,436,334.44 |
| 40 | Fermented malt liquors..... | 889.44 | 15,161.00 |
| 41 | brewers..... | 400.00 | 208.19 |
| 42 | wholesale dealers..... | 500.00 | 200.00 |
| 43 | retail dealers..... | 165.00 | 125.00 |
| 44 | Total..... | 1,954.44 | 15,694.19 |
| 45 | Total, alcoholic liquors (all sources)..... | 25,904,774.72 | 26,452,028.63 |
| TOBACCO | | | |
| 46 | Cigars, large..... | 43,346,812.37 | 38,319,343.39 |
| 47 | small..... | 730,552.73 | 532,749.74 |
| 48 | Total, cigars, large and small..... | 44,077,665.10 | 38,852,093.13 |
| 49 | Cigarettes, large..... | 109,323.34 | 126,782.23 |
| 50 | small..... | 225,032,702.07 | 254,824,808.19 |
| 51 | Total, cigarettes, large and small..... | 225,142,225.41 | 254,951,590.42 |

INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1938

sources for the fiscal years 1918-38—Continued

| Fiscal year ending June 30— | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|----|
| 1927 | 1928 | 1929 | 1930 | 1931 | |
| \$1,308,012,532.90 | \$1,291,845,969.25 | \$1,235,733,256.24 | \$1,263,414,466.00 | \$1,026,392,699.02 | 1 |
| 911,939,910.82 | 832,727,113.64 | 1,065,541,172.40 | 1,146,844,763.68 | 833,647,788.57 | 2 |
| 2,219,952,443.72 | 2,174,573,102.89 | 2,331,274,428.64 | 2,410,259,230.28 | 1,860,040,497.39 | 3 |
| | | | | | 4 |
| | | | | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| 2,219,952,443.72 | 2,174,573,102.89 | 2,331,274,428.64 | 2,410,259,230.28 | 1,860,040,497.39 | 8 |
| 8,970,230.93 | 8,688,502.39 | 5,956,295.57 | 46,966.66 | | 9 |
| 100,339,881.96 | 60,087,233.97 | 61,897,141.48 | 64,769,625.04 | 48,078,326.89 | 10 |
| | | | | | 11 |
| | | | | | 12 |
| | | | | | 13 |
| 176,629.19 | 178,590.27 | 253,683.33 | 253,737.03 | 215,814.88 | 14 |
| 18,580,073.63 | 13,430,502.59 | 11,335,899.41 | 10,493,524.98 | 9,364,688.09 | 15 |
| | 559.79 | | | | 16 |
| 75.98 | 425.00 | 150.40 | 241.02 | 236.27 | 17 |
| | | | | | 18 |
| | | | | | 19 |
| | | | | | 20 |
| | | | | | 21 |
| | | | | | 22 |
| 18,756,778.80 | 13,610,047.65 | 11,589,733.14 | 10,717,503.03 | 9,578,739.24 | 23 |
| 16,419.45 | 12,548.53 | 10,502.18 | 9,265.28 | 6,731.34 | 24 |
| 16,419.45 | 12,548.53 | 10,502.18 | 9,265.28 | 6,731.34 | 25 |
| 400,759.92 | 201,177.43 | 267,749.87 | 124,281.19 | 63,321.95 | 26 |
| 795,602.83 | 893,408.41 | 292,549.93 | 239,383.68 | 228,495.06 | 27 |
| 795,602.83 | 893,408.41 | 292,549.93 | 239,383.68 | 228,495.06 | 28 |
| 430.00 | 2,052.89 | 700.00 | 300.00 | 400.00 | 29 |
| 44,245.14 | 38,455.68 | 38,452.19 | 36,532.51 | 32,602.20 | 30 |
| 1,101,269.39 | 462,472.93 | 487,911.07 | 488,907.02 | 485,503.09 | 31 |
| 2,134.63 | 1,294.19 | 2,413.79 | 2,413.79 | 909.18 | 32 |
| 236.90 | 190.70 | 409.20 | 344.60 | 160.20 | 33 |
| 66,740.62 | 72,569.15 | 54,439.18 | 42,413.90 | 35,202.32 | 34 |
| 21,194,668.71 | 15,307,496.45 | 12,776,628.46 | 11,695,267.67 | 10,432,064.49 | 35 |
| 146.18 | | | | | 36 |
| 572.91 | 300.00 | 100.00 | | | 37 |
| 160.00 | | | | | 38 |
| 4.16 | | | | | 39 |
| 883.25 | 300.00 | 100.00 | | | 40 |
| 21,195,551.96 | 15,307,796.45 | 12,776,728.46 | 11,695,267.67 | 10,432,064.49 | 41 |
| 23,544,681.81 | 22,879,374.93 | 22,548,567.59 | 21,141,013.19 | 18,025,467.34 | 42 |
| 352,665.55 | 301,453.75 | 323,268.73 | 301,512.05 | 270,644.10 | 43 |
| 23,897,347.36 | 23,180,858.68 | 22,871,826.32 | 21,442,527.24 | 18,296,111.44 | 44 |
| 86,994.54 | 75,756.28 | 82,508.77 | 65,100.49 | 45,815.64 | 45 |
| 278,928,561.81 | 301,752,888.34 | 341,951,551.22 | 359,816,274.69 | 358,915,187.84 | 46 |
| 279,015,556.35 | 301,828,344.62 | 342,034,059.99 | 359,881,375.18 | 358,961,003.48 | 47 |

Internal-revenue collections from specified

| Source of internal-revenue receipts | | Fiscal year ending June 30— | |
|-------------------------------------|---|-----------------------------|------------------|
| | | 1932 | 1933 |
| | INCOME AND PROFITS | | |
| 1 | Corporation income..... | \$629,566,115.55 | \$394,217,783.93 |
| 2 | Individual income..... | 427,190,581.69 | 352,573,630.18 |
| 3 | Total corporate and individual income..... | 1,056,756,697.24 | 746,791,404.11 |
| 4 | Munition manufacturer's net profit..... | | |
| 5 | Excess profits..... | | |
| 6 | Excess profits, Navy contracts (Vinson Act)..... | | |
| 7 | Unjust enrichment..... | | |
| 8 | Total, income and profits..... | 1,056,756,697.24 | 746,791,404.11 |
| 9 | CAPITAL STOCK..... | | |
| 10 | DIVIDENDS..... | | |
| 11 | ESTATE TAX..... | 47,422,313.00 | 23,693,061.89 |
| 12 | GIFT TAX..... | | 4,616,061.06 |
| | ALCOHOLIC LIQUORS | | |
| 13 | Distilled spirits, distilled from apples, peaches, or grapes..... | | |
| 14 | distilled from other materials..... | | |
| 15 | nonbeverage distilled from fruit..... | 168,633.76 | |
| 16 | nonbeverage distilled from other materials..... | 7,738,311.46 | 6,744,923.17 |
| 17 | beverage distilled from fruit..... | | |
| 18 | beverage distilled from other materials..... | | |
| 19 | nonbeverage tax-paid diverted to beverage..... | | 5,605.52 |
| 20 | Imported..... | | |
| 21 | domestic..... | | |
| 22 | floor tax..... | | |
| 23 | Total..... | 7,906,945.22 | 6,750,428.69 |
| 24 | Rectified spirits or wines..... | 4,545.15 | 3,797.26 |
| 25 | Rectified spirits or wines, floor tax..... | | |
| 26 | Total..... | 4,545.15 | 3,797.26 |
| 27 | Grape brandy used for fortifying sweet wines..... | 73,850.65 | 48,094.13 |
| 28 | Still or sparkling wines, cordials, etc., imported..... | | |
| 29 | domestic..... | 186,563.29 | 208,627.22 |
| 30 | floor tax..... | | |
| 31 | Total..... | 186,563.29 | 208,627.22 |
| 32 | Rectifiers..... | | 466.08 |
| 33 | Wholesale liquor dealers..... | 27,888.41 | 74,878.09 |
| 34 | Retail liquor dealers..... | 477,943.61 | 800,222.11 |
| 35 | Still and worms, and manufacturers of stills..... | 472.21 | 2,844.90 |
| 36 | Export stamps..... | 24.70 | 9.00 |
| 37 | Bottled-in-bond stamps..... | 26,530.13 | 51,734.00 |
| 38 | Container strip stamps..... | | |
| 39 | Total, distilled spirits (all sources)..... | 8,703,963.27 | 7,940,401.48 |
| 40 | Fermented-malt liquors..... | | |
| 41 | brewers..... | 31,659.71 | 33,171,179.40 |
| 42 | wholesale dealers..... | 317,533,080.02 | 167,747.77 |
| 43 | retail dealers..... | | 251,730.60 |
| 44 | Total..... | | 1,652,063.19 |
| 45 | Total, alcoholic liquors (all sources)..... | 8,703,963.27 | 35,239,220.96 |
| | TOBACCO | | |
| 46 | Cigars, large..... | 14,207,672.50 | 11,304,995.91 |
| 47 | small..... | 226,508.98 | 173,730.47 |
| 48 | Total, cigars, large and small..... | 14,434,181.48 | 11,478,726.38 |
| 49 | Cigarettes, large..... | 31,659.71 | 21,267.88 |
| 50 | small..... | 317,533,080.02 | 328,418,413.68 |
| 51 | Total, cigarettes, large and small..... | 317,564,739.73 | 328,439,681.16 |

¹ Includes receipts from seizures, penalties for evasion of production laws: 1936, \$1,506,941.88; 1937, \$1,253,818.56; 1938, \$997,478.28.

sources for the fiscal years 1918-38—Continued

[illegible]

⁴ Includes \$27,699.91 from \$5 per barrel tax, act of Mar. 22, 1923.

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30— | |
|---|-----------------------------|----------------|
| | 1918 | 1919 |
| TOBACCO—continued | | |
| 52 Snuff..... | \$4,049,402.14 | \$5,134,366.30 |
| 53 Chewing and smoking..... | 47,486,457.44 | 57,491,383.95 |
| 54 Cigarette papers..... | 431,382.24 | 1,020,532.02 |
| 55 tubes..... | | |
| 56 Total, cigarette papers and tubes..... | 431,382.24 | 1,020,532.02 |
| 57 Cigar manufacturers..... | 378,715.07 | 501,130.07 |
| 58 Cigarette manufacturers..... | 115,102.39 | 221,636.34 |
| 59 Tobacco manufacturers..... | 44,099.30 | 66,342.62 |
| 60 Total, manufacturers..... | 538,496.76 | 789,109.03 |
| 61 Dealers of leaf tobacco sold in violation of sec. 3300, Rev. Stat. | | |
| 62 Floor stocks..... | 6,281,479.60 | 13,953,280.93 |
| 63 Miscellaneous tobacco receipts..... | | |
| 64 Total, tobacco (all sources)..... | 106,188,659.90 | 206,003,091.84 |
| DOCUMENTARY STAMPS | | |
| 65 Bonds of indebtedness, issues of capital stock, conveyances, etc. | 12,945,622.76 | 18,747,421.49 |
| 66 Capital stock and similar interest sales or transfers..... | 2,236,040.52 | 7,540,881.04 |
| 67 Produce sales, future delivery..... | 2,353,888.96 | 7,263,571.00 |
| 68 Playing cards..... | 1,275,505.42 | 2,091,790.62 |
| 69 Sales by postmasters..... | 4,336,182.21 | 10,199,496.51 |
| 70 Yachts and boats, use of..... | 406,522.29 | 100,764.45 |
| 71 Silver-bullion sales or transfers..... | | |
| 72 Total, documentary stamps..... | 23,557,762.18 | 46,033,895.11 |
| MANUFACTURERS' AND DEALERS' EXCISE TAXES | | |
| 73 Automobiles and motorcycles..... | 123,961,268.35 | 41,991,772.78 |
| 74 Automobile trucks..... | (0) | 1,694,222.51 |
| 75 Tires..... | (0) | 14,938,276.18 |
| 76 Tubes..... | (0) | (0) |
| 77 Accessories or parts..... | (0) | (0) |
| 78 Total, automotive group..... | 23,961,268.35 | 48,834,271.47 |
| 79 Brewer's wort..... | | |
| 80 Carpets and rugs..... | | 394,971.78 |
| 81 Carpets, picture frames, trunks, purses, umbrellas, wearing apparel..... | 145,389.02 | 178,371.52 |
| 82 Cameras and lenses..... | | |
| 83 Candy..... | 394,638.30 | 693,856.46 |
| 84 Chewing gum..... | | |
| 85 Child labor, employment of..... | | |
| 86 Cigar or cigarette holders..... | | |
| 87 Electrical energy..... | | |
| 88 Fans, portable electric..... | | |
| 89 on amount in excess of \$1..... | | |
| 90 Firearms, shells, and cartridges..... | | |
| 91 Furs..... | | |
| 92 Gasoline..... | | |
| 93 Grape concentrate..... | | |
| 94 Hunting garments..... | | |
| 95 Jewelry..... | 2,422,365.97 | 4,773,294.66 |
| 96 Jewelry (dealers' excise)..... | | 1,794,247.50 |
| 97 Total, jewelry..... | 2,422,365.97 | 6,567,512.16 |
| 98 Knives, bowie and hunting..... | | |
| 99 dirks and daggers..... | | |
| 100 Total, knives..... | | |

* Includes receipts from trucks, tires, tubes, and accessories.
 * Includes with automobiles and motorcycles.
 * Includes receipts from tubes and accessories.

sources for the fiscal years 1918-38—Continued

| Fiscal year ending June 30— | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|
| 1920 | 1921 | 1922 | 1923 | 1924 |
| \$6,948,931.23 | \$5,795,401.75 | \$6,947,630.94 | \$7,175,216.54 | \$7,005,069.46 |
| 74,663,767.60 | 59,330,627.08 | 66,341,838.88 | 68,857,707.29 | 66,700,455.74 |
| 1,541,746.53 | 1,184,186.21 | 1,001,509.93 | 1,087,946.81 | 1,011,621.94 |
| | | | 8,049.93 | 17,670.61 |
| 1,541,746.53 | 1,184,186.21 | 1,001,509.93 | 1,095,996.74 | 1,029,292.55 |
| 690,326.15 | 713,381.21 | 615,045.42 | 627,523.86 | 688,455.38 |
| 274,133.41 | 410,294.04 | 309,724.06 | 290,074.05 | 362,832.96 |
| 77,844.59 | 105,621.12 | 63,508.33 | 78,261.25 | 85,830.02 |
| 1,032,304.15 | 1,229,286.37 | 988,274.81 | 1,004,959.16 | 1,137,148.36 |
| | | | 1,477.72 | 1,182.22 |
| 3,712,262.19 | 180,182.86 | | | 26,960.33 |
| | | 82,035.02 | 26,818.98 | |
| 265,809,355.44 | 255,219,385.49 | 270,759,384.44 | 309,015,492.98 | 325,638,931.14 |
| 35,277,437.29 | 32,670,622.32 | 26,730,794.37 | 32,759,762.56 | 30,613,428.19 |
| 13,372,163.09 | 8,790,905.49 | 9,012,702.29 | 9,871,604.11 | 7,936,831.85 |
| 8,171,870.44 | 7,521,675.44 | 5,558,589.09 | 7,015,381.67 | 7,557,576.74 |
| 3,088,462.02 | 2,803,941.42 | 2,880,441.05 | 3,388,220.83 | 3,731,556.50 |
| 24,437,885.86 | 20,880,885.86 | 14,616,885.05 | 11,843,403.64 | 12,418,180.28 |
| 862,236.56 | 731,092.46 | 545,841.44 | 216,315.36 | 262,572.08 |
| 85,210,064.05 | 73,199,105.99 | 59,345,326.89 | 65,091,094.17 | 62,530,126.04 |
| 76,315,814.26 | 64,388,184.22 | 56,654,540.30 | 92,736,580.44 | 112,870,536.57 |
| 14,471,464.82 | 11,640,055.92 | 8,404,537.85 | 10,678,761.05 | 11,510,563.05 |
| 53,135,513.43 | 739,518,009.17 | 739,544,664.60 | 740,875,148.79 | 738,633,699.78 |
| | (0) | (0) | (0) | (0) |
| 143,922,792.01 | 115,545,249.31 | 104,433,762.75 | 144,200,490.28 | 158,014,709.46 |
| | | | | |
| | | 230,335.22 | 928,609.73 | 1,071,478.74 |
| 17,903,610.72 | 20,374,604.39 | 8,031,454.23 | | |
| | 849,940.06 | 681,546.34 | 891,966.25 | 717,915.15 |
| 23,142,033.53 | 20,436,700.35 | 13,593,754.39 | 11,315,465.83 | 11,803,703.78 |
| 1,124,943.34 | 1,332,267.44 | 742,870.69 | | |
| | 2,280.20 | 15,224.99 | | |
| 142,373.09 | 151,702.35 | 165,453.74 | 239,580.26 | 319,163.77 |
| | 297,583.14 | 125,015.38 | | |
| 174,084.05 | | 41,274.00 | 11,081.48 | 13,520.38 |
| 4,644,793.45 | 4,702,642.63 | 4,374,921.49 | 4,329,887.97 | 4,370,084.17 |
| 15,311,214.24 | 9,681,238.55 | 6,535,971.08 | | |
| | | | | |
| 224,756.87 | 182,816.32 | 230,335.40 | 168,274.28 | 172,694.35 |
| | | | | |
| 25,863,607.00 | 24,303,936.91 | 19,514,465.01 | 20,297,575.91 | 22,634,406.26 |
| 25,863,607.00 | 24,303,936.91 | 19,514,465.01 | 20,297,575.91 | 22,634,406.26 |
| | 15,835.67 | 33,971.36 | 30,455.17 | 20,982.33 |
| | 4,144.70 | 6,526.70 | 1,051.51 | 3,940.12 |
| 19,980.37 | 36,299.58 | 28,274.72 | 31,506.68 | 24,922.45 |

* Includes with tires.
 * Includes receipts from pistols and revolvers.

Internal-revenue collections from specified

| Source of internal-revenue receipts | | Fiscal year ending June 30— | |
|--|--|-----------------------------|-----------------|
| | | 1925 | 1926 |
| MANUFACTURERS' AND DEALERS' EXCISE TAXES—contd. | | | |
| 52 | Snuff..... | \$6,753,419.76 | \$6,917,718.62 |
| 53 | Cheewing and smoking..... | 66,922,388.87 | 67,710,773.80 |
| 54 | Cigarette papers..... | 1,183,608.98 | 1,055,608.31 |
| 55 | tubes..... | 5,700.31 | 5,636. |
| 56 | Total, cigarette papers and tubes..... | 1,189,408.29 | 1,061,444.42 |
| 57 | Cigar manufacturers..... | 636,713.86 | 602,456.50 |
| 58 | Cigarette manufacturers..... | 396,463.75 | 454,600.88 |
| 59 | Tobacco manufacturers..... | 72,731.80 | 73,098.59 |
| 60 | Total, manufacturers..... | 1,125,914.41 | 1,132,155.97 |
| 61 | Dealers of leaf tobacco sold in violation of sec. 3360 Rev. Stat. | 6,906.20 | 5,748.14 |
| 63 | Floor stocks..... | | |
| 63 | Miscellaneous tobacco receipts..... | 29,082.92 | 35,214.87 |
| 64 | Total, tobacco (all sources)..... | 345,247,210.96 | 370,666,438.87 |
| DOCUMENTARY STAMPS | | | |
| 65 | Bonds of indebtedness, issues of capital stock, conveyances, etc..... | 20,124,726.57 | 20,590,714.97 |
| 66 | Capital stock and similar interest sales or transfers..... | 12,808,629.24 | 17,137,185.75 |
| 67 | Produce sales, future delivery..... | 5,397,147.98 | 4,183,217.87 |
| 68 | Playing cards..... | 5,153,384.92 | 4,213,414.03 |
| 69 | Sales by postmasters..... | 7,737,896.47 | 7,880,707.04 |
| 70 | Yachts and boats, use of..... | 801,455.62 | 225,324.75 |
| 71 | Silver-bullion sales or transfers..... | | |
| 72 | Total, documentary stamps..... | 49,533,240.00 | 54,237,594.11 |
| MANUFACTURERS' AND DEALERS' EXCISE TAXES | | | |
| 73 | Automobiles and motorcycles..... | 94,141,549.29 | 113,133,245.91 |
| 74 | Automobile trucks..... | 7,807,811.16 | 6,817,066.67 |
| 75 | Cars..... | 22,774,844.85 | 18,204,849.22 |
| 76 | Tubes..... | (5) | (5) |
| 77 | Accessories or parts..... | (5) | (5) |
| 78 | Total, automotive group..... | 124,686,745.30 | 138,155,194.80 |
| 79 | Brewer's wort..... | | |
| 80 | Carpets and rugs..... | | |
| 81 | Carpets, picture frames, trunks, purses, umbrellas, wearing apparel..... | | |
| 82 | Cameras and lenses..... | 653,544.64 | 604,471.93 |
| 83 | Candy..... | | |
| 84 | Chewing gum..... | | |
| 85 | Child labor, employment of..... | 65,243.62 | 49,897.34 |
| 86 | Cigar or cigarette holders..... | | |
| 87 | Electrical energy..... | | |
| 88 | Fans, portable electric..... | | |
| 89 | on amount in excess of \$5..... | | |
| 90 | Firearms, shells, and cartridges..... | \$ 3,664,124.89 | \$ 2,618,367.96 |
| 91 | Furs..... | | |
| 92 | Gasoline..... | | |
| 93 | Grape concentrate..... | | |
| 94 | Hunting garments..... | | |
| 95 | Jewelry..... | 9,675,418.59 | 7,307,853.95 |
| 96 | Jewelry (dealers' excise)..... | | |
| 97 | Total, jewelry..... | 9,675,418.59 | 7,307,853.95 |
| 98 | Knives, bowie and hunting..... | | |
| 99 | dirks and daggers..... | | |
| 100 | Total, knives..... | | |

¹ Includes receipts from trucks, tires, tubes, and accessories.
² Included with automobiles and motorcycles.
³ Includes receipts from tubes and accessories.

sources for the fiscal years 1918-38—Continued

[illegible]

* Included with tires.

* Includes receipts from pistols and revolvers.

sources for the fiscal years 1918-38—Continued

| Fiscal year ending June 30— | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|-----|
| 1934 | 1935 | 1936 | 1937 | 1938 | |
| \$6,788,101.13 | \$6,511,662.13 | \$6,003,039.32 | \$6,560,508.98 | \$6,678,853.67 | 52 |
| 65,298,629.34 | 64,372,414.27 | 55,412,759.65 | 55,037,841.28 | 53,982,098.23 | 53 |
| 957,694.38 | 958,768.16 | 1,268,950.98 | 1,103,114.59 | 1,170,602.98 | 54 |
| 16,559.60 | 12,310.00 | 13,072.86 | 13,262.40 | 11,936.00 | 55 |
| 973,054.18 | 978,068.16 | 1,282,023.84 | 1,116,378.99 | 1,182,638.98 | 56 |
| | | | | | 57 |
| | | | | | 58 |
| | | | | | 59 |
| 3,266.00 | 4,994.39 | 1,654.71 | 2,447.87 | 2,421.90 | 61 |
| | | | | | 62 |
| | | | | | 63 |
| 425,158,897.04 | 459,178,625.46 | 501,165,728.39 | 552,254,143.22 | 568,181,967.53 | 64 |
| | | | | | 65 |
| 16,259,304.76 | 17,984,778.98 | 28,162,658.42 | 28,651,710.11 | 20,083,581.38 | 66 |
| 38,065,999.47 | 16,747,362.59 | 33,054,798.14 | 31,580,897.49 | 18,355,346.01 | 67 |
| 7,847,743.08 | 3,950,544.00 | 2,943,542.37 | 5,096,815.70 | 3,599,388.57 | 68 |
| 4,406,384.68 | 4,361,299.40 | 4,143,698.44 | 4,186,502.43 | 4,052,567.33 | 69 |
| 180,672.98 | 1,736.52 | 1,687.38 | 188.65 | 68.06 | 70 |
| 606.04 | 1,149,390.48 | 685,188.23 | 633,712.38 | 142,107.73 | 71 |
| 66,760,711.01 | 43,135,110.27 | 58,991,572.88 | 69,819,525.04 | 46,233,658.78 | 72 |
| | | | | | 73 |
| 32,536,751.61 | 38,003,335.18 | 48,200,855.90 | 65,264,963.87 | 43,364,839.25 | 74 |
| 5,043,496.37 | 6,138,070.27 | 7,000,281.29 | 9,030,872.06 | 6,696,862.74 | 75 |
| 22,608,263.23 | 21,584,781.10 | 26,433,781.92 | 34,038,026.74 | 28,190,976.19 | 76 |
| 5,021,881.77 | 5,053,015.35 | 5,775,618.11 | 6,778,552.81 | 5,376,207.47 | 77 |
| 5,985,711.79 | 6,453,538.55 | 7,110,188.33 | 10,085,780.21 | 7,968,801.79 | 78 |
| 70,901,044.77 | 77,265,055.45 | 94,519,307.85 | 125,200,783.71 | 89,617,091.52 | 79 |
| | | | | | 80 |
| 84,415.18 | 50,449.72 | 25,677.78 | 10,193.26 | 1,325.47 | 81 |
| | | | | | 82 |
| 384,073.95 | 343,887.66 | 577,925.70 | 979,619.41 | 1,356,864.25 | 83 |
| 4,117,442.12 | 109,030.03 | 63,989.30 | 39,496.94 | 13,737.54 | 84 |
| 740,858.32 | 762,542.42 | 807,279.40 | 928,467.95 | 1,004,740.08 | 85 |
| | | | | | 86 |
| 33,134,407.26 | 32,577,286.30 | 33,875,179.25 | 35,974,552.33 | 38,455,401.97 | 87 |
| | | | | | 88 |
| | | | | | 89 |
| 2,510,989.51 | 2,143,007.67 | 2,494,574.54 | 3,234,357.22 | 2,828,973.00 | 90 |
| 7,654,990.17 | 2,675,731.07 | 3,321,057.14 | 5,919,688.34 | 5,341,985.09 | 91 |
| 202,573,024.03 | 161,532,292.03 | 177,389,387.36 | 166,583,813.58 | 203,648,079.78 | 92 |
| 27,282.77 | 1,344.66 | 1,830.99 | 654.89 | | 93 |
| | | | | | 94 |
| 4,668,567.00 | 2,010,122.98 | 3,110,604.75 | 727,700.13 | 398,167.90 | 95 |
| | | | | | 96 |
| 4,668,567.00 | 2,010,122.98 | 3,110,604.75 | 727,700.13 | 398,167.90 | 97 |
| | | | | | 98 |
| | | | | | 99 |
| | | | | | 100 |

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30— | |
|---|-----------------------------|----------------|
| | 1918 | 1919 |
| MANUFACTURERS' AND DEALERS' EXCISE TAXES—OOD. | | |
| Lighting fixtures..... | | |
| Liveries and livery boots..... | | |
| Lubricating oils..... | | |
| Mah-jongg..... | | |
| Malt, liquid sirup or extract..... | | |
| Matches..... | | |
| Medicinal preparations..... | \$1,842,872.69 | \$3,635,076.63 |
| Motion-picture films..... | 1,708,877.12 | 2,785,657.60 |
| Motion-picture films, leased..... | | 273,005.24 |
| Photographic films and plates..... | | |
| Pianos, organs, phonographs, etc..... | 1,426,888.67 | 2,388,245.99 |
| Pistols and revolvers..... | | |
| Purses, pocketbooks, shopping bags, etc..... | | |
| Radios, phonograph records, etc..... | | |
| Refrigerators, mechanical..... | | |
| Sculptures, paintings, statuary, etc. (dealers' excise) | | 112,770.67 |
| Slot-device vending and weighing machines..... | | |
| Soft drinks (dealers' excise)..... | | 975,378.89 |
| Soft drinks..... | 5,237,364.39 | 6,812,293.18 |
| Total, soft drinks..... | 5,237,364.39 | 7,787,662.07 |
| Sporting goods..... | 211,542.95 | 366,771.37 |
| Thermos bottles..... | | |
| Toilet preparations (10 percent group)..... | 1,413,455.04 | 2,497,313.14 |
| (dealers' excise)..... | | 1,500,018.93 |
| (5-percent group)..... | | |
| Total, toilet preparations..... | 1,413,455.04 | 3,999,332.07 |
| Trunks..... | | |
| Valises, traveling bags, etc..... | | |
| Yachts and motorboats..... | | |
| Miscellaneous Revenue Act of 1917..... | | 8,451,347.14 |
| Miscellaneous Revenue Act of 1918..... | | |
| Total, manufacturers and dealers' excise taxes..... | 38,785,659.40 | 80,447,002.17 |
| INSURANCE | | |
| Life insurance, on each \$100 of policy..... | 1,233,642.96 | 3,402,534.24 |
| Industrial weekly payment plan..... | 283,510.85 | 805,287.15 |
| Marine, inland and fire..... | 3,792,680.43 | 7,499,835.29 |
| Casualty..... | 1,162,191.24 | 2,831,234.63 |
| Total, insurance..... | 6,462,025.48 | 14,508,881.31 |
| BROKERS | | |
| Stocks, bonds, produce..... | 204,189.02 | 812,085.49 |
| Customhouse..... | | 23,870.79 |
| Farm..... | 109,026.59 | 180,766.00 |
| Ship..... | 14,085.94 | 21,856.10 |
| Total, brokers..... | 333,396.57 | 1,048,878.29 |
| TRANSPORTATION | | |
| Freight by rail or water..... | 30,002,163.38 | 116,345,976.85 |
| Express..... | 6,456,994.82 | 14,301,901.49 |
| Passengers by rail or water..... | 24,303,359.26 | 7,799,778.43 |
| Seats, berths, and staterooms..... | 2,236,690.76 | 5,896,833.09 |
| Automobiles for hire..... | | 607,721.01 |
| Lessed wires or talking circuits..... | | 23,155.77 |
| Telegraph, telephone, and radio facilities..... | 6,290,017.18 | 17,879,233.07 |
| Oil by pipe lines, transportation of..... | 1,433,324.61 | 5,601,693.60 |
| Total, transportation..... | 70,736,550.01 | 238,347,293.81 |

sources for the fiscal years 1918-33—Continued

| Source of internal-revenue receipts | Fiscal year ending June 30— | | | | |
|---|-----------------------------|----------------|----------------|----------------|----------------|
| | 1920 | 1921 | 1922 | 1923 | 1924 |
| MANUFACTURERS' AND DEALERS' EXCISE TAXES—OOD. | | | | | |
| Lighting fixtures..... | | | \$43,135.96 | \$229,575.07 | \$240,196.30 |
| Liveries and livery boots..... | | | 112,380.67 | 138,233.72 | 145,465.43 |
| Lubricating oils..... | \$186,020.76 | \$150,732.25 | | | |
| Mah-jongg..... | | | | | |
| Malt, liquid sirup or extract..... | | | | | |
| Matches..... | | | | | |
| Medicinal preparations..... | | | 3,678,688.17 | 718,491.49 | 888,960.80 |
| Motion-picture films..... | 4,381,276.31 | 6,008,108.18 | 716,903.66 | | |
| Motion-picture films, leased..... | | 1,045,630.01 | 745,670.05 | | |
| Photographic films and plates..... | 13,624,121.46 | 11,598,034.90 | 4,951,752.13 | | |
| Pianos, organs, phonographs, etc..... | (9) | (9) | (9) | (9) | (9) |
| Pistols and revolvers..... | | | 37,621.00 | 151,105.22 | 155,440.55 |
| Purses, pocketbooks, shopping bags, etc..... | | | | | |
| Radios, phonograph records, etc..... | | | | | |
| Refrigerators, mechanical..... | | | | | |
| Sculptures, paintings, statuary, etc. (dealers' excise) | 1,543,133.48 | 1,116,337.02 | 682,800.03 | 837,831.84 | 755,566.17 |
| Slot-device vending and weighing machines..... | 88,875.85 | 100,804.85 | 88,888.22 | 136,003.84 | 183,430.27 |
| Soft drinks (dealers' excise)..... | 26,487,005.56 | | | | |
| Soft drinks..... | 30,973,950.48 | 58,675,972.86 | 33,504,284.01 | 10,131,896.94 | 10,418,866.08 |
| Total, soft drinks..... | 57,460,956.04 | 58,675,972.86 | 33,504,284.01 | 10,131,896.94 | 10,418,866.08 |
| Sporting goods..... | 2,944,912.84 | 4,283,902.31 | 2,215,607.05 | | |
| Thermos bottles..... | 218,304.38 | 175,852.18 | 88,981.90 | | |
| Toilet preparations (10 percent group)..... | 6,427,881.08 | 5,800,768.41 | 2,305,482.25 | | |
| (dealers' excise)..... | 1,919,385.44 | 2,223,773.69 | 1,324,600.55 | | |
| (5-percent group)..... | | | | | |
| Total, toilet preparations..... | 8,347,279.52 | 8,024,542.40 | 3,630,082.80 | | |
| Trunks..... | | | 17,717.97 | | |
| Valises, traveling bags, etc..... | | | 11,914.48 | | |
| Yachts and motorboats..... | | | 267,079.97 | | |
| Miscellaneous Revenue Act of 1917..... | 212,684.75 | 553,301.63 | 406,867.90 | | |
| Miscellaneous Revenue Act of 1918..... | 2,318,688.36 | | | | |
| Total, manufacturers and dealers' excise taxes..... | 325,345,938.49 | 288,022,833.69 | 207,847,341.62 | 195,196,175.38 | 211,291,227.81 |
| INSURANCE | | | | | |
| Life insurance, on each \$100 of policy..... | 5,350,069.75 | 5,022,850.05 | 2,878,830.32 | | |
| Industrial weekly payment plan..... | 1,156,970.79 | 1,102,000.77 | 703,532.23 | | |
| Marine, inland and fire..... | 7,980,106.95 | 8,423,300.48 | 4,551,158.49 | | |
| Casualty..... | 3,927,697.56 | 4,442,943.15 | 2,721,573.77 | | |
| Total, insurance..... | 18,421,754.01 | 18,902,094.45 | 10,855,403.81 | | |
| BROKERS | | | | | |
| Stocks, bonds, produce..... | 1,743,559.29 | 1,623,594.91 | 1,600,522.55 | 1,343,816.97 | 1,284,242.44 |
| Customhouse..... | 42,691.45 | 46,420.82 | | 37,971.15 | 39,670.38 |
| Farm..... | 276,234.38 | 240,477.55 | 244,584.92 | 223,879.09 | 210,472.18 |
| Ship..... | 88,826.88 | 55,819.07 | 47,961.95 | 37,211.32 | 38,945.05 |
| Total, brokers..... | 2,121,312.00 | 1,966,312.35 | 1,934,170.88 | 1,642,878.53 | 1,574,030.05 |
| TRANSPORTATION | | | | | |
| Freight by rail or water..... | 130,785,810.87 | 140,010,200.14 | 83,292,665.34 | | |
| Express..... | 17,597,657.69 | 17,043,835.58 | 12,475,870.18 | | |
| Passengers by rail or water..... | 68,786,635.79 | 97,481,976.35 | 56,042,230.71 | | |
| Seats, berths, and staterooms..... | 6,074,556.43 | 8,485,015.59 | 5,991,623.83 | | |
| Automobiles for hire..... | 2,040,243.61 | 1,770,495.88 | 1,785,919.89 | 1,907,399.55 | 2,013,839.00 |
| Lessed wires or talking circuits..... | 1,045,203.99 | 1,082,051.46 | 1,184,635.32 | 1,192,446.43 | 1,472,554.20 |
| Telegraph, telephone, and radio facilities..... | 26,631,837.20 | 27,360,361.00 | 28,086,896.47 | 29,185,357.50 | 33,238,574.70 |
| Oil by pipe lines, transportation of..... | 8,426,405.68 | 9,939,873.62 | 7,662,816.21 | | |
| Total, transportation..... | 291,388,330.96 | 303,288,007.62 | 200,463,348.05 | 32,288,183.48 | 36,676,267.90 |

* Included with firearms, shells, and cartridges.

Internal-revenue collections from specified

| Source of Internal-revenue receipts | | Fiscal year ending June 30— | |
|-------------------------------------|--|-----------------------------|-------------------|
| | | 1925 | 1926 |
| TRANSPORTATION—continued | | | |
| 101 | Lighting fixtures..... | | |
| 102 | Liveries and livery boots..... | | |
| 103 | Lubricating oils..... | | |
| 104 | Mah-jongg..... | \$20, 220. 14 | \$6, 827. 39 |
| 105 | Milk, liquid sirup or extract..... | | |
| 106 | Matches..... | | |
| 107 | Medicinal preparations..... | | |
| 108 | Motion-picture films..... | | |
| 109 | Motion-picture films, leased..... | | |
| 110 | Photographic films and plates..... | 876, 735. 14 | 659, 006. 83 |
| 111 | Pianos, organs, phonographs, etc..... | (¹) | (²) |
| 112 | Pistols and revolvers..... | | |
| 113 | Purses, pocketbooks, shopping bags, etc..... | | |
| 114 | Radio, phonograph records, etc..... | | |
| 115 | Refrigerators, mechanical..... | | |
| 116 | Sculptures, paintings, statuary, etc. (dealers' excise)..... | 821, 519. 08 | 419, 804. 90 |
| 117 | Slot-device vending and weighing machines..... | 390, 549. 42 | 325, 091. 01 |
| 118 | Soft drinks (dealers' excise)..... | | |
| 119 | Soft drinks..... | | 53, 889. 77 |
| 120 | Total, soft drinks..... | | 53, 889. 77 |
| 121 | Sporting goods..... | | |
| 122 | Thermos bottles..... | | |
| 123 | Toilet preparations (10 percent group)..... | | |
| 124 | (dealers' excise)..... | | |
| 125 | (5-percent group)..... | | |
| 126 | Total, toilet preparations..... | | |
| 127 | Trunks..... | | |
| 128 | Valises, traveling bags, etc..... | | |
| 129 | Yachts and motorboats..... | | |
| 130 | Miscellaneous Revenue Act of 1917..... | | |
| 131 | Miscellaneous Revenue Act of 1918..... | | |
| 132 | Total, manufacturers and dealers' excise taxes..... | 140, 852, 097. 72 | 159, 198, 165. 58 |
| INSURANCE | | | |
| 133 | Life insurance, on each \$100 of policy..... | | |
| 134 | Industrial weekly payment plan..... | | |
| 135 | Marine, inland and fire..... | | |
| 136 | Casualty..... | | |
| 137 | Total, insurance..... | | |
| BROKERS | | | |
| 138 | Stocks, bonds, produce..... | 1, 022, 752. 69 | 715, 505. 72 |
| 139 | Customhouse..... | 37, 211. 13 | 25, 197. 28 |
| 140 | Fair..... | 229, 835. 48 | 172, 189. 89 |
| 141 | Ship..... | 40, 157. 77 | 29, 045. 27 |
| 142 | Total, brokers..... | 1, 329, 657. 07 | 939, 938. 13 |
| TRANSPORTATION | | | |
| 143 | Freight by rail or water..... | | |
| 144 | Express..... | | |
| 145 | Passengers by rail or water..... | | |
| 146 | Seats, berths, and staterooms..... | | |
| 147 | Automobiles for hire..... | 1, 865, 075. 43 | 1, 646, 797. 45 |
| 148 | Leased wires or talking circuits..... | | |
| 149 | Telegraph, telephone, and radio facilities..... | | |
| 150 | Oil by pipe lines, transportation of..... | | |
| 151 | Total, transportation..... | 1, 865, 075. 43 | 1, 646, 797. 45 |

²⁰ Included with firearms, shells, and cartridges.

| Fiscal year ending June 30— | | | | |
|-----------------------------|---------------|--------------|--------------|--------------|
| 1927 | 1928 | 1929 | 1930 | 1931 |
| | | | | 101 |
| | | | | 102 |
| | | | | 103 |
| | | | | 104 |
| | | | | 105 |
| | | | | 106 |
| | | | | 107 |
| | | | | 108 |
| | | | | 109 |
| | | | | 110 |
| \$192,539.17 | \$169,057.01 | \$165,684.14 | \$344,389.51 | \$137,921.37 |
| | | | | 112 |
| | | | | 113 |
| | | | | 114 |
| | | | | 115 |
| | | | | 116 |
| | | | | 117 |
| | | | | 118 |
| | | | | 119 |
| 198,610.72 | 139,268.51 | | | 120 |
| 108,610.72 | 139,268.31 | | | 121 |
| | | | | 122 |
| | | | | 123 |
| | | | | 124 |
| | | | | 125 |
| | | | | 126 |
| | | | | 127 |
| | | | | 128 |
| | | | | 129 |
| | | | | 130 |
| | | | | 131 |
| 65,829,031.21 | 51,936,601.28 | 5,711,550.04 | 2,664,652.34 | 137,921.37 |
| | | | | 132 |
| | | | | 133 |
| | | | | 134 |
| | | | | 135 |
| | | | | 136 |
| | | | | 137 |
| | | | | 138 |
| | | | | 139 |
| | | | | 140 |
| | | | | 141 |
| | | | | 142 |
| | | | | 143 |
| | | | | 144 |
| | | | | 145 |
| | | | | 146 |
| | | | | 147 |
| | | | | 148 |
| | | | | 149 |
| | | | | 150 |
| | | | | 151 |

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30-- | |
|--|------------------------------|----------------|
| | 1932 | 1933 |
| TRANSPORTATION--continued | | |
| 101 Lighting fixtures..... | | |
| 102 Liveries and livery boots..... | | |
| 103 Lubricating oils..... | \$16,232,924.81 | |
| 104 Mail-jong..... | 3,928,910.86 | |
| 105 Malt, liquid sirup or extract..... | 2,871,992.13 | |
| 106 Matches..... | | |
| 107 Medicinal preparations..... | | |
| 108 Motion-picture films..... | | |
| 109 Motion-picture films, leased..... | | |
| 110 Photographic films and plates..... | | |
| 111 Pianos, organs, phonographs, etc..... | | |
| 112 Pistols and revolvers..... | \$57,358.40 | 35,388.89 |
| 113 Purses, pocketbooks, shopping bags, etc..... | | |
| 114 Radios, phonograph records, etc..... | 2,206,763.39 | |
| 115 Refrigerators, mechanical..... | 2,111,868.76 | |
| 116 Sculptures, paintings, statuary, etc. (dealers' excise)..... | | |
| 117 Slot-device vending and weighing machines..... | | |
| 118 Soft drinks (dealers' excise)..... | | |
| 119 Soft drinks..... | 4,186,447.33 | |
| 120 Total, soft drinks..... | 4,186,447.33 | |
| 121 Sporting goods..... | | |
| 122 Thermos bottles..... | 2,701,680.08 | |
| 123 Toilet preparations (10-percent group)..... | 11 9,602,539.37 | |
| 124 (dealers' excise)..... | | |
| 125 (5-percent group)..... | | |
| 126 Total, toilet preparations..... | 9,602,539.37 | |
| 127 Trunks..... | | |
| 128 Valises, traveling bags, etc..... | | |
| 129 Yachts and motorboats..... | | |
| 130 Miscellaneous Revenue Act of 1917..... | | |
| 131 Miscellaneous Revenue Act of 1918..... | | |
| 132 Total, manufacturers and dealers' excise taxes..... | 87,358.40 | 247,786,815.14 |
| INSURANCE | | |
| 133 Life insurance, on each \$100 of policy..... | | |
| 134 Industrial weekly payment plan..... | | |
| 135 Marine, inland and fire..... | | |
| 136 Casualty..... | | |
| 137 Total, insurance..... | | |
| BROKERS | | |
| 138 Stocks, bonds, produce..... | | |
| 139 Customhouse..... | | |
| 140 Pawn..... | | |
| 141 Ship..... | | |
| 142 Total, brokers..... | | |
| TRANSPORTATION | | |
| 143 Freight by rail or water..... | | |
| 144 Express..... | | |
| 145 Passengers by rail or water..... | | |
| 146 Seats, berths, and staterooms..... | | |
| 147 Automobiles for hire..... | | |
| 148 Leased wires or talking circuits..... | | |
| 149 Telegraph, telephone, and radio facilities..... | 14,564,756.17 | |
| 150 Oil by pipe lines, transportation of..... | 7,467,287.50 | |
| 151 Total, transportation..... | 22,032,043.67 | |

* Includes receipts from toilet preparations, taxable at 5 percent.

sources for the fiscal years 1918-38--Continued

| Source of internal-revenue receipts | Fiscal year ending June 30-- | | | | |
|-------------------------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|
| | 1934 | 1935 | 1936 | 1937 | 1938 |
| 101 | | | | | |
| 102 | | | | | |
| 103 | \$25,254,969.84 | \$27,800,248.73 | \$27,102,831.57 | \$31,463,002.16 | \$31,565,020.49 |
| 104 | 2,955,421.30 | 1,375,064.44 | 982,596.07 | 812,216.97 | 486,243.59 |
| 105 | 6,070,590.30 | 6,000,101.30 | 6,885,811.92 | 6,900,064.15 | 4,683,873.16 |
| 106 | | | | | |
| 107 | | | | | |
| 108 | | | | | |
| 109 | | | | | |
| 110 | | | | | |
| 111 | | | | | |
| 112 | 62,960.41 | 60,237.83 | 60,627.64 | 109,180.05 | 87,662.48 |
| 113 | 3,156,777.38 | 3,624,904.31 | 5,075,270.82 | 6,754,272.07 | 5,843,841.61 |
| 114 | 6,525,912.94 | 6,663,677.16 | 7,939,063.75 | 9,912,574.04 | 8,829,048.33 |
| 115 | | | | | |
| 116 | | | | | |
| 117 | | | | | |
| 118 | | | | | |
| 119 | 4,746,732.71 | 129,991.22 | 60,028.56 | 38,553.04 | 35,051.97 |
| 120 | 4,746,732.71 | 129,991.22 | 60,028.56 | 38,553.04 | 35,051.97 |
| 121 | 3,772,892.41 | 4,485,815.15 | 5,531,122.72 | 6,801,661.46 | 6,663,204.48 |
| 122 | | | | | |
| 123 | 7,001,426.70 | 8,114,093.24 | 8,477,826.71 | 11,677,349.41 | 9,808,349.82 |
| 124 | 3,812,044.37 | 4,529,423.77 | 4,823,967.94 | 6,611,831.98 | 6,528,215.61 |
| 125 | | | | | |
| 126 | 10,813,471.07 | 12,643,517.01 | 13,301,794.65 | 18,319,181.39 | 16,336,565.43 |
| 127 | | | | | |
| 128 | | | | | |
| 129 | | | | | |
| 130 | | | | | |
| 131 | | | | | |
| 132 | 390,037,946.74 | 342,274,677.14 | 382,776,170.76 | 450,660,034.72 | 417,200,474.69 |
| 133 | | | | | |
| 134 | | | | | |
| 135 | | | | | |
| 136 | | | | | |
| 137 | | | | | |
| 138 | | | | | |
| 139 | | | | | |
| 140 | | | | | |
| 141 | | | | | |
| 142 | | | | | |
| 143 | | | | | |
| 144 | | | | | |
| 145 | | | | | |
| 146 | | | | | |
| 147 | | | | | |
| 148 | 1,156,114.59 | 1,330,508.88 | 1,292,738.27 | 1,469,652.25 | 1,482,567.39 |
| 149 | 18,094,685.26 | 18,411,925.22 | 19,805,690.38 | 23,099,974.69 | 22,494,497.13 |
| 150 | 10,573,396.59 | 9,479,721.47 | 9,796,986.42 | 11,244,065.67 | 12,517,039.57 |
| 151 | 29,630,169.44 | 29,221,155.57 | 30,892,343.07 | 35,813,722.84 | 36,494,094.89 |

Internal-revenue collections from specified

| Source of internal-revenue receipts | | Fiscal year ending June 30— | |
|-------------------------------------|--|-----------------------------|--------------|
| | | 1918 | 1919 |
| | NARCOTICS | | |
| 152 | Opium, coca leaves, etc. | | \$32,450.49 |
| 153 | Opium manufactured for smoking purposes | | |
| 154 | Importers, manufacturers, and compounders | \$170,870.47 | 251,188.95 |
| 155 | Wholesale dealers | | 15,949.50 |
| 156 | Retail dealers | | 144,652.33 |
| 157 | Dealers in unfixed preparations | | 44,433.88 |
| 158 | Practitioners | | 237,454.92 |
| 159 | Order blanks | 14,488.46 | |
| 160 | Accepted offers in compromise | | |
| 161 | Laboratories | | |
| 162 | Marihuana | | |
| 163 | Miscellaneous receipts | | |
| 164 | Total (all sources) | 185,358.93 | 726,136.79 |
| | OLEOMARGARINE | | |
| 165 | Colored oleomargarine | 552,725.00 | 680,351.45 |
| 166 | Uncolored oleomargarine | 829,606.40 | 852,888.80 |
| 167 | Total, colored and uncolored | 1,392,331.40 | 1,533,240.25 |
| 168 | Imported | | 38,175.00 |
| 169 | Manufacturers | 27,370.00 | |
| 170 | Wholesale dealers of colored oleomargarine | 2,533.34 | 8,784.00 |
| 171 | Wholesale dealers of uncolored oleomargarine | 282,853.21 | 436,602.49 |
| 172 | Total, wholesale dealers | 285,386.55 | 445,386.49 |
| 173 | Retail dealers of colored oleomargarine | 14,746.50 | 18,247.64 |
| 174 | Retail dealers of uncolored oleomargarine | 617,072.55 | 756,801.70 |
| 175 | Total, retail dealers | 631,819.05 | 775,049.34 |
| 176 | Total, oleomargarine (all sources) | 2,336,007.00 | 2,791,831.08 |
| | MIXED FLOUR | | |
| 177 | Mixed flour | 5,868.52 | 15,523.18 |
| 178 | Manufacturers | 545.50 | 2,051.89 |
| 179 | Total, mixed flour | 6,414.02 | 17,575.07 |
| | FILLED CHEESE | | |
| 180 | Filled cheese | | |
| 181 | Imported | | |
| 182 | Manufacturers | | |
| 183 | Wholesale dealers | | |
| 184 | Retail dealers | | |
| 185 | Total, filled cheese | | |
| | BUTTER | | |
| 186 | Processed or renovated | 47,640.23 | 43,761.81 |
| 187 | Manufacturers | 400.00 | 658.33 |
| 188 | Total, processed or renovated | 48,040.23 | 44,720.14 |
| 189 | Adulterated | 6,219.80 | 54,103.92 |
| 190 | Manufacturers | 4,225.00 | 16,847.00 |
| 191 | Wholesale dealers | 940.00 | 515.00 |
| 192 | Retail dealers | 290.00 | 822.00 |
| 193 | Total, adulterated butter | 11,674.80 | 72,287.92 |
| 194 | Total, butter | 59,715.03 | 117,008.06 |

sources for the fiscal years 1918-38—Continued

[illegible]

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30— | |
|---|-----------------------------|--------------|
| | 1925 | 1926 |
| NARCOTICS | | |
| Opium, coca leaves, etc. | \$105,250.75 | \$141,369.19 |
| Opium manufactured for smoking purposes. | 15,654.54 | 14,287.80 |
| Importers, manufacturers, and compounders. | 26,939.46 | 25,237.83 |
| Wholesale dealers. | 303,594.52 | 329,508.73 |
| Retail dealers. | 15,705.19 | 29,801.46 |
| Dealers in untaxed preparations. | 480,125.51 | 313,992.92 |
| Prescriptions. | 9,467.45 | 9,548.85 |
| Order blanks. | | |
| Accepted offers in compromise. | | |
| Laboratories. | | |
| Marihuana. | 131,151.28 | 117,592.59 |
| Miscellaneous receipts. | | |
| Total (all sources). | 1,090,932.73 | 981,739.07 |
| OLEOMARGARINE | | |
| Colored oleomargarine. | 1,231,935.85 | 1,072,936.99 |
| Uncolored oleomargarine. | 510,352.54 | 585,904.36 |
| Total, colored and uncolored. | 1,742,301.39 | 1,658,841.35 |
| Imported. | 39,933.13 | 45,544.80 |
| Manufacturers. | | |
| Wholesale dealers of colored oleomargarine. | 33,175.01 | 33,640.53 |
| Wholesale dealers of uncolored oleomargarine. | 319,772.16 | 339,492.46 |
| Total, wholesale dealers. | 352,947.17 | 373,042.99 |
| Retail dealers of colored oleomargarine. | 60,530.75 | 72,670.43 |
| Retail dealers of uncolored oleomargarine. | 843,182.40 | 916,118.69 |
| Total, retail dealers. | 902,743.15 | 988,789.12 |
| Total, oleomargarine (all sources). | 3,033,927.84 | 3,070,218.26 |
| MIXED FLOUR | | |
| Mixed flour. | 8,392.51 | 11,694.13 |
| Manufacturers. | 632.88 | 1,123.76 |
| Total, mixed flour. | 8,995.39 | 12,817.89 |
| FILLED CHEESE | | |
| Filled cheese. | 1,705.41 | 126.85 |
| Imported. | | |
| Manufacturers. | 400.00 | 20.00 |
| Wholesale dealers. | | 1,100.00 |
| Retail dealers. | | 1.00 |
| Total, filled cheese. | 2,105.41 | 1,247.85 |
| BUTTER | | |
| Processed or renovated. | 9,813.15 | 5,871.84 |
| Manufacturers. | 330.00 | 208.34 |
| Total, processed or renovated. | 10,163.15 | 6,080.18 |
| Adulterated. | 32.10 | 258.80 |
| Manufacturers. | 3,182.50 | 1,687.50 |
| Wholesale dealers. | 749.00 | 281.94 |
| Retail dealers. | | |
| Total, adulterated butter. | 3,963.60 | 2,176.24 |
| Total, butter. | 14,126.75 | 8,256.42 |

sources for the fiscal years 1918-38—Continued

| Fiscal year ending June 30— | | | | |
|-----------------------------|--------------|--------------|--------------|--------------|
| 1927 | 1928 | 1929 | 1930 | 1931 |
| \$122,723.49 | \$113,191.54 | \$124,148.55 | \$121,233.75 | \$128,307.99 |
| 8,785.17 | 7,150.17 | 7,561.10 | 8,206.00 | 7,071.30 |
| 23,295.25 | 20,992.49 | 22,315.53 | 24,044.50 | 20,233.12 |
| 333,169.85 | 233,004.45 | 175,548.68 | 165,873.73 | 168,417.40 |
| 18,541.73 | 17,888.24 | 17,800.71 | 12,223.27 | 13,637.60 |
| 183,857.11 | 163,583.51 | 162,664.59 | 162,824.02 | 168,410.43 |
| 9,107.60 | 8,765.61 | 9,542.44 | 9,443.60 | 9,174.92 |
| | 46,047.84 | 87,734.44 | 84,534.53 | 92,681.78 |
| | | | | 161 |
| 58,545.12 | 80,158.26 | | | 162 |
| 797,825.82 | 690,432.41 | 605,336.04 | 568,652.40 | 607,339.54 |
| 1,161,976.87 | 1,234,877.87 | 1,288,959.15 | 1,370,021.61 | 567,959.13 |
| 619,680.44 | 608,018.19 | 803,400.80 | 824,718.61 | 671,828.03 |
| 1,781,657.31 | 1,834,896.06 | 2,092,359.95 | 2,194,740.22 | 1,239,787.16 |
| | | | | 168 |
| 42,894.61 | 39,136.15 | 40,645.30 | 43,470.10 | 30,247.60 |
| 32,624.00 | 34,725.00 | 37,896.28 | 40,617.43 | 18,059.24 |
| 321,070.63 | 324,223.17 | 345,139.15 | 339,705.55 | 345,556.85 |
| 353,604.63 | 358,948.17 | 383,035.46 | 430,326.95 | 363,416.10 |
| 85,076.60 | 102,469.38 | 102,572.93 | 103,490.86 | 86,571.88 |
| 900,865.79 | 972,100.18 | 992,336.80 | 1,087,336.19 | 952,405.55 |
| 985,972.30 | 1,074,569.56 | 1,065,109.73 | 1,250,536.05 | 1,038,977.43 |
| 3,164,218.94 | 3,407,569.94 | 3,611,153.44 | 3,919,387.75 | 2,681,428.29 |
| 3,488.73 | 4,348.90 | 3,241.70 | 4,780.34 | 5,960.00 |
| 178.00 | 233.75 | 130.00 | 209.50 | 164.00 |
| 3,666.73 | 4,582.65 | 3,380.70 | 4,989.84 | 6,124.00 |
| 4,298.13 | 44.75 | 45.50 | | |
| | | 60.33 | | |
| | 145.00 | 240.00 | | |
| | | | | 533.93 |
| | | 9.00 | | 2.00 |
| 4,298.13 | 189.75 | 354.83 | | 535.93 |
| 10,583.60 | 7,869.75 | 7,540.00 | 4,322.50 | 3,704.43 |
| 450.51 | | 330.00 | | 225.00 |
| 11,044.11 | 8,239.75 | 7,890.00 | 4,572.50 | 3,929.43 |
| 737.19 | 74.80 | | 245.85 | |
| 1,532.03 | 1,975.00 | 615.00 | 1,800.00 | |
| | 41.11 | | | 1,225.00 |
| 2,099.22 | 2,090.91 | 615.00 | 2,045.85 | 8.00 |
| 13,113.33 | 10,330.66 | 8,505.00 | 6,618.35 | 5,162.43 |

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30— | |
|--|-----------------------------|--------------|
| | 1932 | 1933 |
| NARCOTICS | | |
| Opium, coca leaves, etc. | \$128,385.78 | \$76,746.26 |
| Opium manufactured for smoking purposes | 5,343.56 | 5,370.40 |
| Importers, manufacturers, and compounders | 18,328.99 | 17,373.58 |
| Wholesale dealers | 100,533.78 | 153,301.95 |
| Retail dealers | 9,653.39 | 8,081.83 |
| Dealers in untaxed preparations | 153,828.92 | 150,361.73 |
| Practitioners | 9,065.42 | 9,154.35 |
| Order blanks | 36,023.04 | 36,167.53 |
| Accepted offers in compromise | | |
| Laboratories | | |
| Maribumans | | |
| Miscellaneous receipts | | |
| Total (all sources) | 521,162.86 | 457,067.63 |
| OLEOMARGARINE | | |
| Colored oleomargarine | 204,080.11 | 45,929.75 |
| Uncolored oleomargarine | 525,656.72 | 537,234.22 |
| Total, colored and uncolored | 729,736.83 | 583,163.97 |
| Imported | .31 | |
| Manufacturers | 34,896.00 | 20,675.00 |
| Wholesale dealers of colored oleomargarine | 7,292.10 | 4,347.84 |
| Wholesale dealers of uncolored oleomargarine | 235,955.60 | 164,944.78 |
| Total, wholesale dealers | 243,247.70 | 169,292.62 |
| Retail dealers of colored oleomargarine | 25,112.75 | 5,369.88 |
| Retail dealers of uncolored oleomargarine | 711,743.50 | 628,485.07 |
| Total, retail dealers | 736,856.25 | 633,854.95 |
| Total, oleomargarine (all sources) | 1,744,736.78 | 1,347,190.45 |
| MIXED FLOUR | | |
| Mixed flour | 5,138.80 | 5,689.49 |
| Manufacturers | 315.00 | 202.00 |
| Total, mixed flour | 5,503.80 | 5,891.49 |
| FILLED CHEESE | | |
| Filled cheese | | |
| Imported | | |
| Manufacturers | 370.96 | 4,500.00 |
| Wholesale dealers | | |
| Retail dealers | | |
| Total, filled cheese | 370.96 | 4,500.00 |
| BUTTER | | |
| Processed or renovated | 2,741.04 | 2,662.36 |
| Manufacturers | 200.00 | 237.50 |
| Total, processed or renovated | 2,941.04 | 2,899.86 |
| Adulterated | 21.20 | 26.50 |
| Manufacturers | | 1,910.83 |
| Wholesale dealers | | 222.33 |
| Retail dealers | | 61.09 |
| Total, adulterated butter | 21.20 | 2,220.62 |
| Total, butter | 2,962.24 | 5,120.48 |

sources for the fiscal years 1918-38—Continued

| Fiscal year ending June 30— | | | | |
|-----------------------------|--------------|--------------|--------------|--------------|
| 1934 | 1935 | 1936 | 1937 | 1938 |
| \$115,703.94 | \$99,255.20 | \$111,513.50 | \$148,920.46 | \$155,318.51 |
| 5,331.16 | 5,446.50 | 5,350.13 | 4,224.62 | 4,631.64 |
| 17,832.10 | 17,832.10 | 18,184.86 | 16,251.73 | 16,975.13 |
| 154,499.39 | 185,075.68 | 168,120.20 | 160,815.80 | 160,923.57 |
| 7,596.27 | 8,625.94 | 7,594.57 | 7,073.92 | 6,350.93 |
| 156,330.94 | 183,553.06 | 174,342.96 | 167,213.26 | 172,996.89 |
| 9,616.17 | 10,297.92 | 10,666.32 | 10,754.90 | 10,278.40 |
| 28,891.35 | 70,526.60 | 58,246.55 | 58,167.24 | 36,391.20 |
| | | | 68.78 | 1,185.33 |
| | | | | 9,103.71 |
| 495,270.18 | 530,613.00 | 554,028.39 | 573,492.81 | 574,164.31 |
| 44,871.50 | 84,800.77 | 56,307.20 | 87,951.01 | 65,450.35 |
| 603,398.25 | 698,121.82 | 915,641.03 | 967,618.86 | 1,033,045.37 |
| 648,269.75 | 982,922.59 | 971,948.23 | 1,035,569.87 | 1,098,495.72 |
| 10.00 | | 49.65 | 16.80 | |
| 28,104.00 | 27,081.96 | 24,507.50 | 27,388.95 | 24,888.15 |
| 10,097.95 | 10,283.81 | 7,850.89 | 3,303.09 | 2,137.17 |
| 197,772.14 | 209,194.90 | 248,601.69 | 272,362.14 | 315,509.50 |
| 207,870.09 | 219,478.71 | 256,452.58 | 275,665.23 | 317,646.67 |
| 4,757.80 | 5,176.63 | 2,370.37 | 3,236.70 | 3,812.66 |
| 587,218.68 | 814,346.61 | 948,475.68 | 1,006,537.69 | 1,021,082.43 |
| 591,976.48 | 819,523.24 | 950,846.05 | 1,009,774.39 | 1,024,896.09 |
| 1,476,230.32 | 2,048,970.50 | 2,203,804.01 | 2,348,415.24 | 2,465,925.63 |
| 3,585.50 | 4,182.43 | 5,020.89 | 5,805.50 | 5,856.38 |
| 345.00 | 343.50 | 561.70 | 301.24 | 262.35 |
| 3,830.50 | 4,525.93 | 5,582.59 | 6,106.74 | 5,618.73 |
| | 1,003.58 | 44.23 | | 14,925.42 |
| 1.59 | | 104.17 | | 2,086.29 |
| 1.59 | 1,003.58 | 148.40 | | 17,011.71 |
| 9,141.64 | 4,620.00 | 5,773.51 | 6,800.95 | 6,102.05 |
| 548.39 | 308.34 | 200.00 | 300.00 | 204.17 |
| 9,690.03 | 4,928.34 | 5,973.51 | 7,100.95 | 6,305.22 |
| 170.50 | 2,505.00 | 2,774.54 | 2,442.00 | 7,828.67 |
| 900.00 | 10.00 | 1,573.13 | 1,412.50 | 2,822.50 |
| 318.99 | 348.48 | 142.51 | 48.00 | 638.14 |
| 65.98 | 1,129.07 | 173.93 | 17.23 | |
| 1,462.47 | 3,992.55 | 4,664.11 | 3,919.73 | 10,989.31 |
| 11,152.50 | 8,920.89 | 10,637.62 | 11,020.68 | 17,295.53 |

Internal-revenue collections from specified

| Source of internal-revenue receipts | | Fiscal year ending June 30-- | |
|---|--|------------------------------|-----------------|
| | | 1918 | 1919 |
| ADMISSIONS | | | |
| 195 | On each 10 cents or fraction thereof, 1 cent..... | \$25,357,238.80 | \$50,779,245.83 |
| 196 | On each 10 cents or fraction over 41 cents, 1 cent..... | | |
| 197 | On each 10 cents or fraction over 50 cents, 1 cent..... | | |
| 198 | On each 10 cents or fraction over 75 cents, 1 cent..... | | |
| 199 | On each 10 cents or fraction over \$3, 1 cent..... | | |
| 200 | Complimentary tickets..... | | 132,742.00 |
| 201 | Roof gardens, cabarets, etc..... | | 4,433.14 |
| 202 | Boxes and seats, lease of..... | | 303.97 |
| 203 | Sold by theaters in excess of established price..... | | 2,803.08 |
| 204 | Sold other than at place of amusement..... | | |
| 205 | Prize fights, over \$3 and less than \$5..... | | |
| 206 | over \$5..... | | |
| 207 | Total, admissions (all sources)..... | 25,357,338.50 | 50,919,698.42 |
| 208 | CLUB DUES AND INITIATION FEES..... | 2,259,055.57 | 4,072,548.59 |
| THEATERS, MUSEUMS, CONCERT HALLS, ETC. | | | |
| 209 | Capacity basis..... | 204,094.75 | 990,425.20 |
| 210 | Places of 5,000 population or less..... | 590,936.54 | 327,147.05 |
| 211 | Total, theaters, museums, concert halls, etc..... | 794,963.29 | 1,237,572.75 |
| 212 | CIRCUSES..... | 19,398.10 | 12,389.96 |
| 213 | STREET FAIRS..... | 545.99 | 1,283.83 |
| 214 | EXHIBITIONS, not otherwise enumerated..... | 50,152.81 | 48,491.68 |
| 215 | RINGING ACADEMIES..... | | 3,525.46 |
| 216 | SHOOTING GALLERIES..... | | 8,886.69 |
| 217 | BILLIARD ROOMS AND BOWLING ALLEYS..... | 1,056,907.82 | 1,611,980.14 |
| 218 | CHECKS..... | | |
| 219 | SAFE DEPOSIT BOXES, lease of..... | | |
| COCONUT OILS, ETC. (PROCESSED) | | | |
| 220 | Sesame oil..... | | |
| 221 | Palm oil..... | | |
| 222 | Palm-kernel oil..... | | |
| 223 | Sunflower oil..... | | |
| 224 | Combination of sesame, palm, palm-kernel, and sunflower oil..... | | |
| 225 | Coconut oil, other than in the following listings..... | | |
| 226 | Combinations containing coconuts oil..... | | |
| 227 | Coconut oil from the Philippines..... | | |
| 228 | from other United States Possessions..... | | |
| 229 | with contract or time limit exemption..... | | |
| 230 | Fatty acids or salts derived from palm or coconut oils..... | | |
| 231 | Total, coconut oils, etc. (processed)..... | | |
| NATIONAL FIREARMS ACT | | | |
| 232 | Machine guns, sale or transfer..... | | |
| 233 | Importers or manufacturers..... | | |
| 234 | Dealers..... | | |
| 235 | Pawnbrokers..... | | |
| 236 | Total, National Firearms Act..... | | |
| SOCIAL SECURITY AND RAILROAD RETIREMENT | | | |
| 237 | Title IX, Employment of 8 or More..... | | |
| 238 | Title VIII, Pay-roll Tax..... | | |
| 239 | Railroad retirement..... | | |
| 240 | Total, social security and railroad retirement..... | | |
| 241 | SUGAR ACT OF 1937..... | | |
| 242 | COAL, BITUMINOUS..... | | |
| 243 | PETROLEUM, PROCESSED..... | | |
| 244 | PROHIBITION LAWS, COLLECTIONS UNDER..... | | |
| 245 | CUSTOMS OFFICES, COLLECTIONS THROUGH..... | | |
| 246 | PENALTIES, OFFERS IN COMPROMISE..... | 985,216.86 | 1,501,004.15 |
| 247 | REPEALED LAWS, AND COLLECTIONS UNDER OTHER MISCELLANEOUS (source not specified)..... | 100,593.98 | |

sources for the fiscal years 1918-33--Continued

| Fiscal year ending June 30-- | | | | | |
|------------------------------|-----------------|------------------|------------------|------------------|-----|
| 1920 | 1921 | 1922 | 1923 | 1924 | |
| \$75,966,166.78 | \$88,355,518.85 | \$172,635,143.69 | \$169,340,585.82 | \$176,809,510.88 | 195 |
| | | | | | 196 |
| | | | | | 197 |
| | | | | | 198 |
| | | | | | 199 |
| 468,822.07 | 700,025.66 | 599,800.05 | 659,865.70 | 701,486.89 | 200 |
| 61,099.63 | 321,592.15 | 59,270.47 | 24,703.09 | 33,879.17 | 201 |
| 135,066.11 | 59,965.37 | 51,378.90 | 34,667.13 | 27,671.81 | 202 |
| 59,400.64 | 199,810.91 | 139,362.52 | 115,325.37 | 136,674.85 | 203 |
| | | | | | 204 |
| | | | | | 205 |
| | | | | | 206 |
| 76,720,555.43 | 89,730,532.94 | 73,384,955.61 | 70,175,147.11 | 77,712,523.60 | 207 |
| 5,198,001.31 | 6,150,817.69 | 6,615,633.92 | 7,170,730.61 | 8,009,861.49 | 208 |
| 1,393,071.22 | 1,089,957.81 | 1,298,984.01 | 1,256,063.00 | 1,098,251.48 | 209 |
| 548,733.45 | 472,428.99 | 426,408.45 | 456,593.83 | 370,473.17 | 210 |
| 1,941,804.67 | 1,562,386.80 | 1,725,392.46 | 1,712,656.83 | 1,468,724.65 | 211 |
| 16,737.62 | 16,951.17 | 13,870.64 | 13,995.05 | 13,967.60 | 212 |
| 18,019.11 | 21,331.57 | 22,887.97 | 22,156.00 | 18,714.27 | 213 |
| 72,244.91 | 99,710.72 | 101,101.19 | 116,599.25 | 121,955.05 | 214 |
| 25,359.90 | 16,489.08 | 12,697.30 | 13,227.69 | 10,722.32 | 215 |
| 35,165.62 | 23,313.65 | 21,366.81 | 19,400.90 | 17,074.89 | 216 |
| 2,782,156.85 | 2,368,007.65 | 2,499,831.81 | 2,371,092.43 | 2,312,814.01 | 217 |
| | | | | | 218 |
| | | | | | 219 |
| | | | | | 220 |
| | | | | | 221 |
| | | | | | 222 |
| | | | | | 223 |
| | | | | | 224 |
| | | | | | 225 |
| | | | | | 226 |
| | | | | | 227 |
| | | | | | 228 |
| | | | | | 229 |
| | | | | | 230 |
| | | | | | 231 |
| | | | | | 232 |
| | | | | | 233 |
| | | | | | 234 |
| | | | | | 235 |
| | | | | | 236 |
| | | | | | 237 |
| | | | | | 238 |
| | | | | | 239 |
| | | | | | 240 |
| | | | | | 241 |
| | | | | | 242 |
| 641,029.34 | 2,152,387.45 | 1,979,586.94 | 729,244.23 | 855,396.37 | 243 |
| | 350,296.21 | 495,556.43 | 109,291.01 | 25,036.37 | 244 |
| | | | | | 245 |
| 3,045,182.81 | 1,619,671.86 | 3,370,631.43 | 3,015,786.86 | 4,203,606.82 | 246 |
| | | | | | 247 |

¹¹ Admission charges of 10 cents or less exempt from Jan. 1, 1922 to July 2, 1924, inclusive.

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30— | |
|---|-----------------------------|-----------------|
| | 1925 | 1928 |
| ADMISSIONS | | |
| On each 10 cents or fraction thereof, 1 cent..... | | |
| On each 10 cents or fraction over 41 cents, 1 cent..... | | |
| On each 10 cents or fraction over 50 cents, 1 cent..... | \$29,991,812.61 | |
| On each 10 cents or fraction over 75 cents, 1 cent..... | | \$22,997,106.14 |
| On each 10 cents or fraction over \$5, 1 cent..... | | |
| Complimentary tickets..... | | |
| Roof gardens, cabarets, etc..... | 634,216.30 | 703,793.26 |
| Boxes and seats, lease of..... | 24,811.57 | 32,570.08 |
| Sold by theaters in excess of established price..... | 96,309.75 | 106,297.44 |
| Sold other than at place of amusement..... | 160,638.86 | 140,909.74 |
| Prize fights, over \$3 and less than \$5..... | | |
| over \$5..... | | |
| Total, admissions (all sources)..... | 30,907,809.09 | 23,980,676.66 |
| CLUB DUES AND INITIATION FEES | 8,690,588.35 | 10,073,838.39 |
| THEATERS, MUSEUMS, CONCERT HALLS, ETC. | | |
| Capacity basis..... | | |
| Places of 5,000 population or less..... | | |
| Total, theaters, museums, concert halls, etc..... | | |
| CIRCUSES | | |
| STREET FAIRS..... | | |
| EXHIBITIONS, not otherwise enumerated..... | 12,015.44 | 8,096.43 |
| RIDING ACADEMIES..... | 16,322.10 | 14,159.54 |
| SHOOTING GALLERIES..... | | |
| BILLIARD ROOMS AND BOWLING ALLEYS..... | 2,289,831.18 | 1,714,659.86 |
| CHECKS..... | | |
| SAFE DEPOSIT BOXES, lease of..... | | |
| COCONUT OILS, ETC. (PROCESSED) | | |
| Sesame oil..... | | |
| Palm oil..... | | |
| Palm-kernel oil..... | | |
| Sunflower oil..... | | |
| Combination of sesame, palm, palm-kernel, and sunflower oil..... | | |
| Coconut oil, other than in the following listings..... | | |
| Combinations containing coconut oil..... | | |
| Coconut oil from the Philippines..... | | |
| from other United States Possessions..... | | |
| with contract or time limit exemption..... | | |
| Fatty acids or salts derived from palm or coconut oils..... | | |
| Total, coconut oils, etc. (processed)..... | | |
| NATIONAL FIREARMS ACT | | |
| Machine guns, sale or transfer..... | | |
| Importers or manufacturers..... | | |
| Dealers..... | | |
| Pawnbrokers..... | | |
| Total, National Firearms Act..... | | |
| SOCIAL SECURITY AND RAILROAD RETIREMENT | | |
| Title IX, Employment of 8 or More..... | | |
| Title VIII, Pay-roll Tax..... | | |
| Railroad retirement..... | | |
| Total, social security and railroad retirement..... | | |
| SUGAR ACT OF 1937 | | |
| COAL BITUMINOUS..... | | |
| PETROLEUM, PROCESSED..... | 560,888.07 | 416,197.63 |
| PROBITION LAWS, COLLECTIONS UNDER..... | 51,084.08 | 55,065.43 |
| CUSTOMS OFFICES, COLLECTIONS THROUGH..... | | |
| PENALTIES, OFFERS IN COMPROMISE..... | 12,105,875.35 | 815,711.88 |
| REFRAID LAWS, AND COLLECTIONS UNDER OTHER MISCELLANEOUS (source not specified)..... | | |

sources for the fiscal years 1918-38—Continued

| Fiscal year ending June 30— | | | | | |
|-----------------------------|-----------------|----------------|----------------|----------------|-----|
| 1927 | 1928 | 1929 | 1930 | 1931 | |
| | | | | | 195 |
| | | | | | 196 |
| | | | | | 197 |
| \$17,068,035.46 | \$16,675,419.34 | \$4,483,076.87 | \$2,728,816.97 | \$1,845,889.28 | 198 |
| | | 32,114.57 | 42,567.77 | 35,592.44 | 199 |
| | | 664,077.69 | 711,732.09 | 507,983.30 | 200 |
| 715,746.15 | 714,863.30 | 10,464.82 | 16,047.89 | 9,673.42 | 201 |
| 11,659.52 | 13,241.62 | 5,500.76 | 16,243.63 | 437.12 | 202 |
| 2,565.70 | 3,809.10 | 620,902.55 | 370,456.60 | 149,856.43 | 203 |
| 142,629.86 | 317,618.72 | 131,334.24 | 139,652.11 | 133,189.27 | 204 |
| | | 234,684.32 | 205,137.02 | 96,242.23 | 205 |
| | | | | | 206 |
| 17,940,636.69 | 17,724,952.08 | 6,083,055.82 | 4,230,667.99 | 2,778,864.09 | 207 |
| 10,436,020.79 | 10,352,989.83 | 11,245,254.65 | 12,521,091.52 | 11,477,723.20 | 208 |
| | | | | | 209 |
| | | | | | 210 |
| | | | | | 211 |
| | | | | | 212 |
| | | | | | 213 |
| | | | | | 214 |
| | | | | | 215 |
| | | | | | 216 |
| | | | | | 217 |
| | | | | | 218 |
| | | | | | 219 |
| | | | | | 220 |
| | | | | | 221 |
| | | | | | 222 |
| | | | | | 223 |
| | | | | | 224 |
| | | | | | 225 |
| | | | | | 226 |
| | | | | | 227 |
| | | | | | 228 |
| | | | | | 229 |
| | | | | | 230 |
| | | | | | 231 |
| | | | | | 232 |
| | | | | | 233 |
| | | | | | 234 |
| | | | | | 235 |
| | | | | | 236 |
| | | | | | 237 |
| | | | | | 238 |
| | | | | | 239 |
| | | | | | 240 |
| | | | | | 241 |
| | | | | | 242 |
| 592,876.72 | 925,252.22 | 727,005.98 | 1,105,171.74 | 886,149.68 | 243 |
| 40,302.99 | 21,216.94 | 4,479.18 | 15,186.07 | 6,317.21 | 244 |
| 1,969,337.30 | 1,515,751.58 | 531,631.60 | 250,465.12 | 160,200.90 | 245 |
| | | | | | 246 |
| | | | | | 247 |

Internal-revenue collections from specified

| Source of internal-revenue receipts | | Fiscal year ending June 30— | |
|--|----------------|-----------------------------|-----------------|
| | | 1932 | 1933 |
| ADMISSIONS | | | |
| On each 10 cents or fraction thereof, 1 cent..... | | | \$14,027,693.60 |
| On each 10 cents or fraction over 40 cents, 1 cent..... | | | |
| On each 10 cents or fraction over 50 cents, 1 cent..... | | | |
| On each 10 cents or fraction over 75 cents, 1 cent..... | | | |
| On each 10 cents or fraction over \$5, 1 cent..... | | | |
| Complimentary tickets..... | \$1,180,955.82 | | |
| Roof gardens, cabarets, etc..... | 38,711.48 | 607,667.50 | |
| Boxes and seats, lease of..... | 7,730.97 | 27,076.77 | |
| Sold by theaters in excess of established price..... | 9,653.95 | 8,020.04 | |
| Sold other than at place of amusement..... | 113,142.81 | 99,455.14 | |
| Prize fights, over \$3 and less than \$5..... | 77,213.95 | 749,596.16 | |
| " " over \$5..... | 73,453.82 | | |
| Total, admissions (all sources)..... | 1,888,605.97 | 15,520,512.30 | |
| CLUB DUES AND INITIATION FEES. | 9,204,587.04 | 6,670,260.95 | |
| THEATERS, MUSEUMS, CONCERT HALLS, ETC. | | | |
| Capacity basis..... | | | |
| Places of 5,000 population or less..... | | | |
| Total, theaters, museums, concert halls, etc..... | | | |
| CIRCUSES. | | | |
| STREET FAIRS..... | | | |
| EXHIBITIONS, NOT OTHERWISE ENUMERATED..... | | | |
| RIDING ACADEMIES..... | | | |
| SHOOTING GALLERIES..... | | | |
| BILLIARD ROOMS AND BOWLING ALLEYS..... | | | |
| CHECKS..... | | 38,456,493.49 | |
| SAFE DEPOSIT BOXES, LEASE OF..... | | 2,360,040.83 | |
| COCONUT OILS, ETC. (PROCESSED) | | | |
| Sesame oil..... | | | |
| Palm oil..... | | | |
| Palm-kernel oil..... | | | |
| Sunflower oil..... | | | |
| Combination of sesame, palm, palm-kernel, and sunflower oil..... | | | |
| Coconut oil, other than in the following listings..... | | | |
| Collections containing collections under..... | | | |
| from other United States Possessions..... | | | |
| with contract or time limit exemption..... | | | |
| Fatty acids or salts derived from palm or coconut oils..... | | | |
| Total, coconut oils, etc. (processed)..... | | | |
| NATIONAL FIREARMS ACT | | | |
| Machine guns, sale or transfer..... | | | |
| Importers or manufacturers..... | | | |
| Dealers..... | | | |
| Fawnbrokers..... | | | |
| Total, National Firearms Act..... | | | |
| SOCIAL SECURITY AND RAILROAD RETIREMENT | | | |
| Title IX, Employment of 8 or More..... | | | |
| Title VIII, Pay-roll Tax..... | | | |
| Railroad retirement..... | | | |
| Total, social security and railroad retirement..... | | | |
| SUGAR ACT OF 1937 | | | |
| COAL, BITUMINOUS..... | | | |
| PETROLEUM, PROCESSED..... | 490,773.26 | 529,788.84 | |
| PROHIBITION LAWS, COLLECTIONS UNDER..... | 17,066.70 | | |
| CUSTOMS OFFICES, COLLECTIONS THROUGH..... | | | |
| PENALTIES, OFFERS IN COMPROMISE..... | | | |
| REFUNDARY LAWS AND COLLECTIONS UNDER OTHER MISCELLANEOUS (source not specified)..... | 53,502.69 | 51,417.69 | |

sources for the fiscal years 1918-38—Continued

[illegible]

INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1938

Internal-revenue collections from specified

248
249
250
251
252
253
254
255
256
257
258
259
260

261

262

35

sources for the fiscal years 1918-38—Continued

[illegible]

INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1938

Internal-revenue collections from specified

248
249
250
251
252
253
254
255
256
257
258
259
260

261
262

sources for the fiscal years 1918-38—Continued

\$2

38 INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1933

Internal-revenue collections from specified

| Source of internal-revenue receipts | Fiscal year ending June 30— | |
|---|-----------------------------|--------------------|
| | 1932 | 1933 |
| AGRICULTURAL ADJUSTMENT ACT | | |
| 248 Wheat..... | | |
| 249 Corn..... | | |
| 250 Cotton..... | | |
| 251 Tobacco..... | | |
| 252 Hogs..... | | |
| 253 Paper and jute fabrics..... | | |
| 254 Sugar..... | | |
| 255 Rice..... | | |
| 256 Rye..... | | |
| 257 Peanuts..... | | |
| 258 Cotton-ginning tax..... | | |
| 259 Tobacco-sales tax..... | | |
| 260 Potato-sales tax..... | | |
| 261 Total, agricultural adjustment taxes..... | | |
| 262 AGGREGATE INTERNAL-REVENUE RECEIPTS..... | \$1,557,729,042.64 | \$1,619,839,224.30 |

INTERNAL REVENUE COLLECTIONS, FISCAL YEARS 1918-1933 39
sources for the fiscal years 1918-33—Continued

| Fiscal year ending June 30— | | | | |
|-----------------------------|------------------|------------------|--------------------|------------------------|
| 1934 | 1935 | 1936 | 1937 | 1938 |
| \$117,621,174.82 | \$123,800,932.23 | \$9,441,516.44 | | 248 |
| 4,496,193.74 | 5,849,629.87 | 924,323.31 | | 249 |
| 144,757,232.64 | 95,928,301.71 | 5,387,539.30 | | 250 |
| 18,068,426.05 | 32,725,501.44 | 13,226,127.31 | | 251 |
| 77,034,611.24 | 184,601,009.46 | 8,973,083.16 | | 252 |
| 9,244,530.78 | 3,221,707.27 | 637,265.85 | | 253 |
| 170,416.37 | 71,053,970.65 | 30,357,590.06 | | 254 |
| | 29,119.97 | 965,721.04 | | 255 |
| | | 175,475.88 | | 256 |
| | 3,571,936.01 | 138,051.04 | | 257 |
| | 1,110,874.86 | 451,223.03 | | 258 |
| | 3,231,374.77 | 1,214,880.64 | | 259 |
| | | 43,900.64 | | 260 |
| 371,422,885.64 | 526,222,358.24 | 71,637,206.70 | | 261 |
| 2,672,239,194.52 | 3,299,435,572.18 | 3,520,208,381.09 | \$4,653,195,315.28 | \$5,658,765,314.33 262 |

MSH 25550

**END OF
TITLE**